IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.04.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.12618 to 12625 of 2015

M/s.Srimathi Jewellers,
rep by its Proprietor - N.Ranganathan,
No.16, Gandhi Road,
Cheyyar - 604 407,
Tiruvannamalai District. ... Petitioner in WPs.12618 & 12620 of 2015.

M/s.Sri Kumaran Vessels rep. by its
Proprietor S.Vignesh. ... Petitioner in WPs.12619/2015.

M/s.Anbu Steels rep. by its
Proprietor A.Periasamy ... Petitioner in WPs.12621/2015.

M/s.Makkal Stores rep. by its
Proprietor A.Jissalth ... Petitioner in WPs.12622/2015.

M/s.Sri Kumaran Jewellers rep. by its
Proprietor K.S.Selvarajalu ... Petitioner in WPs.12623/2015.

Parameswari G. T.K.G.Rajan Stores
rep. by its Proprietor G.Anand ... Petitioner in WPs.12624/2015.

M/s.Jeeva Medicals rep. by its
Proprietor D.Jayachandran ... Petitioner in WPs.12625/2015.

vs.

The Deputy Commercial Tax Officer,
Vandavasi,
Tiruvannamalai District. ... Respondent in all WPs.

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of mandamus directing the respondent to furnish name of the seller, correct TIN No., name of the office belonging to the seller, month of the return filed, Invoice No., and date of Invoice to enable the petitioner to file a detailed objection in response to the notice issued in TIN:Nos. 33364600555/2012-2013, 33524602601/2013-2014 dated 15.4.2015, 33364600558/2013-2014 dated 27.1.2015, 33344601342/2013-2014 dated

15.4.2015, 33694601877/2013-2014 dated 15.4.2015, 33944601303/2013-2014 dated 19.2.2015, 33094600267/2012-2013 dated 24/2/2015, 33644600988/2013-2014 dated 30.12.2014 dated 24.02.2015 as per the petitioner's reply dated 04.03.2015.

For Petitioner : Ms.R.Hemalatha
(in all W.Ps)

For Respondent : Mr.Manoharan Sundaram
(in all W.Ps) Additional Govt. Pleader

COMMON ORDER

These writ petitions have been filed seeking for issuance of a writ of mandamus directing the respondent viz., the Deputy Commercial Tax Officer, Vandavasi, Tiruvannamalai District to furnish the name of the Seller, correct TIN No, name of the office belonging to the seller, month of the return filed, Invoice No. and date of invoice to enable the petitioners to file a detailed objection in response to the Notice issued in TIN:33364600555/2012-2013, 33524602601/2013-2014, 33364600555/2013-2014, 33344601342/2013-2014, 33694601877/2013-2014, 33944601303/2013-2014, 33094600267/2012-2013, 33644600983/2013-2014 respectively dated 24.02.2015, 30.09.2014, 19.01.2015, 30.09.2014, 30.09.2014, 19.02.2015, 24.02.2015, and 30.12.2014 as per the petitioners reply dated 04.03.2015, 15.04.2015, 27.01.2015, 15.04.2015, 15.04.2015, 24.02.2015, 04.03.2015, and 27.01.2015.

2. The learned counsel appearing for the petitioners would submit that the petitioners in conformity with Section 19 (10) (a) of TNVAT Act, 2006 and Rule 10(2) of Tamil Nadu Value Added Tax Rules, 2007 is in possession of all the documents in respect of each and every transaction of business carried out by them and claiming input tax credit in accordance with Section 19 (11) of TNVAT Act, 2006. For the assessment years 2012-2013 and 2013-2014, all the details have been filed by the petitioners through their monthly returns. The respondent also issued notice for the years 2012-13, 2013-14, on the basis of the verification made through the department web site on the ground that the petitioners claimed wrong availment of ITC and on that basis requested to pay the difference amount. The petitioners have filed rectification under Section 84 of TNVAT Act, 2006 stating that the respondent department has given only 7 digit TIN No. instead of 11 digit TIN No. The petitioners have also requested the respondent to furnish the correct TIN No. But, till date there was no response. Therefore, the petitioners have come to this Court.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader takes notice on behalf of the respondent and he sought for four weeks time to furnish all the particulars sought for by the petitioners.

4. Recording the submission of the learned Additional Government Pleader, the respondent is hereby directed to furnish all the information sought for by the petitioners in the reply dated 04.03.2015, 15.04.2015, 27.01.2015, 15.04.2015, 15.04.2015, 24.02.2015, 04.03.2015, and 27.01.2015 within a period of four weeks from the date of receipt of a copy of this order to enable the petitioner to file detailed objection and after filing the objection within the two weeks therefrom, the respondent may pass final order on merits.

With the above direction, all the writ petitions are disposed of. No costs.

vsm

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer,
Vandavasi,
Tiruvannamalai District.

+ 8 ccs to M/s.R.Hemalatha, Advocate SR 23002

+ 1 cc to the Special Government Pleader (Taxes)SR 23227

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