IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.04.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.12643 to 12652 of 2015

M/s.Sri Vasavi Agencies,
rep by its Proprietor - B.C.Gnanasekar,
No.17, Nethaji Street,
Cheyyar,
Tiruvannamalai District. ... Petitioner WP.12643/15

M/s.K.P.Jothi Traders,
rep.by its Proprietor
J.Mahadevan ... Petitioner WP.12644/15

M/s.Chakravarthy Readymades
rep.by its Proprietor
A.J.Issac ... Petitioner WP.12645/15

M/s.Sri Murugan Electricals Hardwares,
rep.by its Proprietor
R.Kannan ... Petitioner WP.12646/15

M/s.Prakash Agency,
rep.by its Proprietor
S.Prakash ... Petitioner WP.12647/15

M/s.Vijayalakshmi Hardware
rep.by its Proprietor
R.P.Dhandapani ... Petitioner WP.12648/15

M/s.Star Jewellers
rep.by its Proprietor
K.A.Kamal ... Petitioner WP.12649/15

M/s.Sri Sakthi Agencies
rep.by its Proprietor
B.ArulKumar ... Petitioner WP.12650/15

M/s.Arun Agencies
rep.by its Proprietor
A.ArunKumar ... Petitioner WP.12651/15

M/s.Sarkar Silk House,
rep.by its Proprietor
A.J.Iqbal ... Petitioner WP.12652/15

vs.

The Commercial Tax Officer,
Vandavasi,
Tiruvannamalai District. ... Respondent in Wps.12643 to 12645, 12647, 12648, 12650 to 12652/15

The Deputy Commercial Tax Officer,
Vandavasi,
Tiruvannamalai ... Respondent in Wps.12646 & 12649/15

COMMON PRAYER : Writ Petitions 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, name of seller, correct TIN No. to the petitioner to file a detailed objection in response to the notice issued in

TIN: 33764600723/2013-2014 dated 30.12.2014
TIN: 33334602172/2013-2014 dated 19.02.2015
TIN: 33524601146/2013-2014 dated 19.02.2015
TIN: 33564602773/2013-2014 dated 22.01.2015
TIN: 33434602020/2013-2014 dated 19.02.2015
TIN: 33244601979/2013-2014 dated 19.02.2015
TIN: 33124600493/2012-2013 dated 24.02.2015
TIN: 33224600632/2013-2014 dated 30.12.2014
TIN: 33684601349/2013-2014 dated 28.11.2014
TIN: 33404600727/2013-2014 dated 30.10.2014 respectively

as per the petitioner's reply dated 15.04.2015.

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

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

COMMON ORDER

These writ petitions have been filed seeking for issuance of a writ of mandamus directing the respondent viz., the 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:33764600/2013-2014, 33334602172/2013-2014, 33524601146/2013-2014, 33564602773/2013-2014, 33434602020/2013-2014, 33244601979/2013-2014, 33124600493/2012-2013, 33224600632/2013-2014, 33684601349/2013-2014 and 33404600727/2013-2014 respectively dated 30.12.2014, 19.02.2015, 19.02.2015, 22.01.2015, 19.02.2015, 19.02.2015, 24.02.2015, 30.12.2014, 28.11.2014 and 30.10.2014 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 and 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 15.04.2015 within a period of four weeks from the date of receipt of a copy of this order.

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

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

vsm

To

1.The Commercial Tax Officer,
Vandavasi,
Tiruvannamalai District.

2.The Deputy Commercial Tax Officer,
Vandavasi,
Tiruvannamalai District

+10cc's to M/s.R.Hemalatha, Advocate, S.R.No.23000
+1cc to the Special Government Pleader(Taxes), S.R.No.23226

W.P.Nos.12643 to 12652 of 2015

RV(CO)
CA(02/06/2015)