IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.RAJA

W.P. No. 13056 of 2015
and
M.P. No. 1 of 2015

Tvl. Abirami Steel,
Rep. By its Proprietrix
C.P.Nagambal ...Petitioner

-vs-

The Assistant Commissioner (CT),
Ramnagar Assessment Circle,
Coimbatore - 18. ...Respondent

PRAYER : This Writ Petition is filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari to call for the records on the file of the respondent in Tin No.33801980440/14-15 dated 31.03.2015 and quash the same as illegal, invalid and directly against the judgments rendered by this Hon'ble Court reported in (2012) 50 VST 179, (2013) 59 VST 256 and (2013) 60 VST 283 and pass further orders.

For petitioner : Mr.A.Chandrasekaran

For respondent : Mr.A.N.R.Jaya Prathap,
Government Advocate (T)

ORDER

This Writ Petition is directed against the impugned order dated 31.03.2015 of the Assistant Commissioner (CT), Ramnagar Assessment Circle, Coimbatore, on the limited scope that the petitioner on receipt of the notice dated 19.02.2015 from the respondent, sought for one months time to file their objection along with proof, by letter dated 12.03.2015 to the respondent herein.

2. But the respondent without considering the reasonable request for time, wrongly passed the impugned order in TIN No. 33801980440/14-15 dated 31.03.2015 reversing the ITC of Rs.7,51,326/- and levying penalty at the rate of 150% of Rs.11,26,989/- with further interest of Rs.2,77,132/-, stating that the petitioner had failed to file any reply or any documents within the stipulated time. It has been an admitted case of the petitioner that immediately on receipt of the notice dated 19.02.2015, the petitioner had addressed a letter dated 12.03.2015, by courier. The respondent could have granted atleast some reasonable time, at least 30 days time. In the present case having not granted any reasonable time, as deemed fit by the respondent, he has been put to great prejudice, which compelled the petitioner to approach this court.

3. Mr.A.N.R.Jaya Prathap, learned Government Advocate (Taxes) takes notice for the respondent. With the consent of both the parties, the petition is taken up for disposal.

4. No doubt the petitioner was issued with notice dated 19.02.2015, mentioning that he has effected purchase from Tvl. Hafsa Steel, once a dealer in Broadway Assessment Circle, having a shop at No.45, Jones Street and the said notice also indicated that the said dealer was only issuing Bills and doing no movement of goods. On this basis the respondent proposed to reverse all the ITC claims along with penalty. The petitioner has submitted a letter dated 12.03.2015 by courier seeking time to submit all documents that has been unreasonably ignored. As the proof of despatch is being acceptable by this court, agreeing with the grievance of the petitioner that he was denied with a reasonable opportunity, is inclined to set aside the impugned order.

5. Accordingly, the same is set aside and the matter is remanded back to the file of the Assessing Officer for fresh disposal, in accordance with law. It is needless to mention that the petitioner is given two weeks time from the date of receipt of a copy of this order, to file all the best available documents. On receipt of the same, it is open to the Assessing Officer to pass appropriate orders on merits.

6. With the above direction, the Writ Petition is allowed. Consequently, the connected miscellaneous petition is closed. No order as to costs.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

avr/vrc

To

The Assistant Commissioner (CT),
Ramnagar Assessment Circle,
Coimbatore - 18.

1 CC to Mr.A.Chandrasekaran, Advocate SR.No. 24611

1 CC to the Government Pleader, SR.No. 24160

W.P. No. 13056 of 2015
and
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RK (CO)
PSI (18.05.2015)