IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.RAJA

W.P. Nos. 13109 to 13115 of 2015
and
M.P. Nos. 1 to 1 and 2 to 2 of 2015

M/s. Sri Kumaran Readymades,
Rep.by is Proprietrix
S. Amutha ... Petitioner WP 13109 of 2015

M/s.T.M.Stores,
Rep.by its Proprietor
C.Selvaraj ... Petitioner WP 13110 of 2015

M/s.Saravana Super Market,
Rep.by its Proprietor
P.Selvam ... Petitioner WP 13111 of 2015

M/s.Raasi Thanga Maligai
Rep.by its Proprietor
M.S.Malick ... Petitioner WP 13112 of 2015

M/S.T.V.S.Jewellors
Rep.by its Proprietrix
T.S.Alamelu ... Petitioner WP 13113 of 2015

M/s.Sri Jayaraman Agencies
Rep.by its Proprietor
J.Ravi ... Petitioner WP 13114 of 2015

M/s.Jafarali Stores
Rep.by its Proprietor
A.Amanullah ... Petitioner WP 13115 of 2015

-vs-

1.The Commercial Tax Officer,
Vandavasi,
Tiruvannamalai District. ... Respondent in Wps 13109, 13111, 13113, 13114 of 2015

2.The Deputy Commercial Tax Officer,
Vandavasi, Tiruvannamalai District. ... Respondents in Wps.13110, 13112 & 13115/15

PRAYER in W.P. No.13109 of 2015: This Writ Petition under Article 226 of the Constitution of India for the issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in his impugned proceedings made in

TIN No.33784601682/2013-14 dated 27.02.2015
TIN No.33754602232/2013-14 dated 06.02.2015
TIN No.33604602266/2013-14 dated 27.02.2015
TIN No.33274601332/2013-14 dated 19.02.2015
TIN No.33374602053/2013-14 dated 27.02.2015
TIN No.33094600946/2013-14 dated 06.02.2015 and
TIN No.33664602621/2013-14 dated 25.02.2015 respectively

and quash the same as illegal and contrary to the scheme of the Act and further direct the respondent to consider and pass orders on the petition filed by the petitioner under Section 84 of TNVAT Act, 2006, dated 15.4.2015 and pass further orders.

For petitioner in all WPs	:	Mr.S.Rajasekar for Ms.R.Hemalatha
For respondent in all WPs	:	Mr.A.N.R.Jaya Pratap, Government Advocate (T)

C O M M O N   O R D E R

The limited issue raised in all the 7 writ petitions is that the petitioner pursuant to the notices issued by the respondent dated 19.02.2015, 30.12.2014 and 19.01.2015 for the year 2013-14, stating on verification made through the departmental website, it has been noticed that the petitioner claimed wrong availment of ITC and thereupon a proposal has been made for assessment under Section 84 of Tamil Nadu Value Added Tax Act 2006 to levy penalty, replied stating that the department has given only 7 digit TIN number instead of furnishing 11 digit TIN number.

2. Learned counsel appearing for the petitioners would also submit that they have paid tax under Section 12 of TN VAT Act and sought for correct TIN number in 11 digits. When the matter stands as above, it is made clear in the reply that without considering the request for furnishing the 11 digit TIN number, the impugned order has been passed and hence the same is liable to be set aside, he pleaded.

3. Mr.A.N.R. Jaya Pratap, learned Government Advocate appearing for the respondent, finding no reply to the said contentions, agreed to furnish the 11 digit TIN number as requested by the petitioner.

4. Recording the above statement, the impugned orders are set aside and the matter is remanded back to the respondent to furnish the 11 digit TIN number to the petitioners and thereafter to consider the case of the petitioners afresh and pass orders on merits and in accordance with law, in all the matters.

5. With this direction, all the writ petitions are allowed. Consequently, the connected Miscellaneous Petitions are closed. No order as to costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

avr/vrc

To

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

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

+7cc's to M/s.R.Hemalatha, Advocate, S.R.No.23675
+1cc to the Special Government Pleader(Taxes), S.R.No.24144

W.P. Nos. 13109 to 13115 of 2015
and
M.P. Nos. 1 to 1 and 2 to 2 of 2015

TEJ(CO)
CA(26/05/2015)