IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2015

CORAM :

THE HONOURABLE MR. JUSTICE T. RAJA

W.P.NOs.13123 to 13128 OF 2015
and
M.P.Nos.1 to 1 of 2015

M/s.Zar Enterprises,
rep. by its Partner. ..Petitioner in all WPs

Vs

The Commercial Tax Officer,
Periamet Assessment Circle,
No.10, Greams Road,
Chennai - 600 006. .. Respondent in all WPS

PRAYER in W.P.NO.13123 to 13128 of 2015 : These Writ Petitions have been filed under section 226 of the Constitution of India to issue an order of Writ of Certiorarified Mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.33720422179/2007-08, dated 19.06.2014, 2009-10 dated 17.6.2014, 2010-11 dated 16.6.2014, 2011-12 dated 16.6.2014, 2012-13 dated 14.7.2014 and 2013 -14 dated 14.7.2014 respectively and to direct the respondent to pass fresh orders by providing the details available as per the departmental website to the petitioner and also to provide an opportunity of personal hearing.

For petitioner in all W.Ps. : Mr.C.Baktha Siromoni

For respondents in all W.Ps. : Mr. A.N.R.Jayaprathap
Government Advocate (Tax)

C O M M O N O R D E R

These Writ Petitions have been directed against the impugned orders dated 19.06.2014 passed by the Commercial Tax Officer, Periamet Assessment Circle, the respondent herein.

2. Learned counsel appearing for the petitioner would submit that the petitioner who is a registered dealer in leather under TN VAT Act 2006, for the financial years 2007-08 and 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14, received notices dated

03.04.2014, stating that the respondent has arrived at tax amounts of Rs.10,12,100/- and penalty of Rs.8,18,599/, Rs.11,50,562/- and penalty of Rs.5,75,280/-, Rs.16,59,507/- and penalty of Rs.8,29,798/-, Rs.16,68,482/- and penalty of Rs.8,34,241/, Rs.4,71,271/- and penalty of Rs.2,35,636/- and Rs.2,94,210/- and penalty of Rs.14,710/- for the years 2007-08 and 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 respectively, on taking the purchase figures from the returns filed by the sellers of leather to the petitioner from the departmental web site. Therefore, the petitioner contacted the respondent to provide the details of copies of invoices and other relevant records relied by the respondent in the notices. But the respondent without furnishing even the minimum particulars, like sale bill number, date, commodity, value as per bill etc., ignoring the personal request made by the petitioner, had wrongly passed the impugned orders dated 19.06.2014.

3. Adding further, he would submit that as per the recent Circular No.7/14 dated 03.02.2014, the respondent while issuing the notices dated 03.04.2014 should have furnished all the requisite documents without giving any room for raising any doubt. In the present case, the respondent has neither followed the circular nor considered even the oral request of the petitioner, hence the impugned order is vitiated on the ground of violation of the principles of natural justice.

4. Mr. A.N.R. Jayaprathap, learned Government Advocate (Taxes) takes notice for the respondent and submitted that if the matter is remanded back to the department, giving liberty to the Assessing Officer to pass final orders, after furnishing the requisite documents as per the Circular No.07/14 dated 03.02.2014, he would pass a suitable and meritorious order, by providing an opportunity of personal hearing.

5. A perusal of the impugned notices, no doubt shows that the petitioner has been issued only with notices and not the requisite documents, therefore, this Court is inclined to remand the matters back and directs the respondent to provide all the requisite documents and particulars like, sale bill number, date, commodity, value as per bill shown in the website, to the petitioner within a period of three weeks from the date of receipt of a copy of this order and within three weeks therefrom it is for the petitioner to furnish all the details. Subsequently, after hearing the petitioner, it is open to the respondent to pass appropriate orders on merits and in accordance with law.

6. With the above direction, all the writ petitions are disposed of. Consequently, the connected M.Ps are closed. No order as to costs.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

avr

To

The Commercial Tax Officer,
Periamet Assessment Circle,
No.10, Greams Road,
Chennai - 600 006.

1 cc to Mr.Bakthasiromaoni, Advocate, Sr. 23956
1 cc to Spl. Government Pleader, sr. 24152

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SR (CO)
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