IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **21.05.2015**

CORAM

THE HONOURABLE Mr.JUSTICE **M.DURAISWAMY**

W.P.Nos.14961 and 14962 of 2015
and
M.P.Nos.1 and 2 of 2015
(in each of the petitions)

Tvl.C& S Tools Pvt.Ltd.,
rep.by its Director
Mr.Manmath Panigrahy .. Petitioner in both W.Ps.

vs.

The Assistant Commissioner (CT)
Royapuram Assessment Circle
Chennai 600 081. .. Respondent in both W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of certiorari to call for the records on the files of the respondent in (a) TIN No.33071282684/2007-08 dated 12.01.2015 and consequential recovery notice dated 13.05.2015 and (ii) TIN No.33071282684/2008-09 dated 12.01.2015 and to quash the same.

For Petitioner in both W.Ps. : Mr.Adithya Reddy
For Respondent in both W.Ps. : Mr.Kanmani Annamalai Additional Government Pleader (Taxes)

COMMON ORDER

The petitioner has filed the above writ petitions seeking for the issuance of a writ of certiorari to call for the records of the respondent in (a) TIN No.33071282684 dated 12.01.2015 and consequential recovery notice dated 13.05.2015 and (ii) TIN No.33071282684/2008-09 dated 12.01.2015 and to quash the same.

2. It is the case of the petitioner that the impugned orders have been passed by the respondent, without furnishing a copy of the MIS report obtained from the Department Website inspite of the fact that they had applied for the same.

3. Mr.Kanmani Annamalai, learned Additional Government Pleader (Taxes), who took notice on behalf of the respondent submitted that the respondent may be directed to pass final orders in the matter afresh after furnishing a copy of the MIS report to the petitioner and after receipt of the reply from them.

4. Having regard to the submission made on either side, while setting aside the impugned orders, the respondent is directed to furnish a copy of the MIS report obtained from the Department Website regarding cross verification of Annexure I of the buyer and Annexure II of the seller in respect of the purchase turnover and sales turnover for the assessment years 2007-08 and 2008-09 and after receipt of the same, the petitioner is permitted to file their reply. On receipt of such reply, the respondent shall pass final orders in the matter on merits and in accordance with law, afresh.

5. With the above observation, both the writ petitions are allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

21.05.2015

vj2

Index: No

Internet: Yes

To

The Assistant Commissioner (CT)
Royapuram Assessment Circle
Chennai 600 081.

M.DURAISWAMY,J.,

vj2

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