IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2015

CORAM

THE HONOURABLE MR.JUSTICE T. RAJA

Writ Petition No.17772 of 2015
M.P.No.1 of 2015

M/s.SLT Cement Marketers Pvt. Ltd.,
rep., by its Director,
Mr.S.Ashok Kumar ... Petitioner

Vs.

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road, Chrompet,
Chennai 600 044. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for Writ of Certiorari, to call for the records, relating to the Assessment Order TIN/33830947422/2013-14, dated 25.05.2015, passed by the respondent and quash the same.

For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader (Taxes)

O R D E R

This writ petition is filed, by M/s.SLT Cement Marketers Pvt. Ltd., challenging the correctness of the impugned order, passed by the Assistant Commissioner (CT), Chrompet Assessment Circle, Chennai, inter alia, the respondent, violating the principles of natural justice, has passed the impugned order, without applying the Circular Letter No.BD3/44278/2010, dated 04.11.2013, as a result, the respondent has assessed the discount received during the year, for the purpose of quantifying the reversal of ITC on the ground that there is considerable reduction of output turnover, thereby, causing loss of tax to the Government, which cannot be done, in terms of Section 19(20) of the TNVAT Act, 2006. Therefore, the petitioner has contended that the impugned order is liable to be interfered with, by this Court, under Article 226 of the Constitution of India.

2. Assailing the impugned order, it is submitted that in support of passing the impugned order, the respondent has relied on a decision of the Calcutta High Court in Crompton Greaves Ltd., v. Assistant Commissioner (CT) reported in (2013) 61 VST 5 (Cal), which is totally unrelated to the issue in dispute. When the respondent-Assessing Officer has applied the ratio laid down by the Calcutta

High Court in Crompton Greaves's case (cited supra), which cannot be done, in terms of Section 19(20) of the TNVAT Act, this is a fit case for the petitioner to appeal only before the appellate authority.

3. Hence, the Writ Petition is dismissed, without going into the merits of this case and the petitioner is directed to approach the appellate authority, for getting any orders. No costs. Consequently, connected Miscellaneous Petition is also closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

skm

To

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road, Chrompet,
Chennai 600 044.

+1cc to Mr.Joseph Prabakar, Advocate, S.R.No.32032

+1cc to the Sepcial Government Pleader, S.R.No.32036

GJ(CO)
EU(16/07/2015)

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