IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.09.2015

CORAM:

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

W.P.Nos.30724 to 30726 of 2015
and
M.P.Nos.1, 1 and 1 of 2015

Tvl.Meenakshi Glass Traders
rep. by its Proprietor B.Karthikeyan ... Petitioner in all the W.Ps

Vs

The Assistant Commissioner (CT),
Namakkal (Town) Assessment Circle,
Namakkal. ... Respondent in all the W.Ps

Writ petitions filed under Article 226 of the Constitution of India for the issuance of writ of certiorarified mandamus to call for the records on the file of the respondent in TIN Nos.33373103597/2011-12, 33373103597/2012-13 and 33373103597/2013-14 respectively dated 29.07.2015 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice and further direct the respondent to pass order afresh as requested vide representation dated 10.08.2015 submitted under Section 84 of the TNVAT Act, 2006.

For Petitioner : Mr.R.Senniappan

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

COMMON ORDER

Challenging the impugned orders passed by the respondent in TIN Nos.33373103597/2011-12, 33373103597/2011-12 and 33373103597/2012-13 dated 29.07.2015 and for a further direction to the respondent to consider the applications dated 10.08.2015, the petitioner has come up with these writ petitions.

2.The petitioner is a registered dealer in glass materials under TNVAT Act, 2006 and assessee on the file of the respondent. The returns submitted by the petitioner were considered, accepted and deemed assessment was made in accordance with Section 22(2) of TNVAT

Act, 2006. While so, the respondent issued notices dated 13.05.2015 for revision of assessment under Section 27 of the TNVAT Act stating that there was a difference in respect of local purchases between the reported turnover and monthly return and also proposed to levy penalty under Section 27(3) of the Act at the rate of 150%. The petitioner filed a detailed reply dated 12.06.2015 along with necessary particulars. However, the respondent issued the impugned orders dated 29.07.2015 stating that the petitioner has not produced documentary evidences. Hence the petitioner submitted applications dated 10.08.2015 under Section 84 of the TNVAT Act, enclosing documentary evidences viz., payment details, details of sales along with copy of monthly return, trading profit and loss accounts. Though the respondent received the applications on 12.08.2015, no orders have been passed. Hence the petitioner has come forward with these writ petitions.

3.Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader (T) appearing for the respondent.

4.After receipt of the assessment notices for the years 2011-12, 2012-2013 and 2013-2014, the petitioner filed objections along with purchase invoices as well as tax references. The assessment orders came to be passed on 24.07.2015, rejecting the objections. Hence the petitioner has moved applications dated 10.08.2015 under Section 84 of the TNVAT Act pointing out the error apparent on the face of the record and the said applications are still pending. Hence the petitioner is before this Court with these writ petitions.

5.Learned counsel appearing for the petitioner submitted that the petitioner would be satisfied, if the respondent is directed to consider the applications filed by the petitioner under Section 84 of the TNVAT Act, 2006 dated 10.08.2015 and pass orders, after perusal of the returns as well as other documentary evidence submitted by the petitioner.

6.The learned Additional Government Pleader submitted that the respondent may be directed to consider the applications filed by the petitioner under Section 84 of the TNVAT Act, 2006 and pass necessary orders.

7.Considering the submissions made by the learned counsel on either side, the respondent is directed to consider the applications dated 10.08.2015, filed by the petitioner under Section 84 of the TNVAT Act and pass appropriate orders on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order. Till such orders are passed in the applications of the petitioner, recovery proceedings shall be kept in abeyance.

8.The writ petitions are disposed of with the above direction. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

mmi

To

The Assistant Commissioner (CT),
Namakkal (Town) Assessment Circle,
Namakkal.

1 cc to Mr.R.Senniappan , Advocate Sr.No.53571
1 cc to Spl.Government Pleader.Sr.No.53114

W.P.Nos.30724 to 30726 of 2015

sg(co)
pmk.1.10.2015