IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.Nos.31762 of 2015 & 31763 of 2015
and
M.P.Nos.1 & 1 of 2015

M/s. Pharma Agencies
Rep by its Proprietrix
Mrs. Savitha A Rao
No.102 Medavakkam Tank Road
Kilpauk
Chennai - 600 010 ...Petitioner in both WPs

Vs

The Commercial Tax Officer
Ayanavaram Assessment Circle
Doulath Towers
Taylors Road
Chennai ...Respondent in both WPs

Writ Petitions filed under Article 226 of the Constitution of India seeking a writ of certiorarified mandamus to call for the records of the respondent in TIN/33821001602/2007-08 and 2008-09 respectively and quash the impugned order dated 08/09/15 and further direct the respondent to grant the Input tax credit.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.V.Haribabu AGP

COMMON ORDER

The petitioner is a dealer on medicine and is registered under the provisions of Tamil Nadu Value Added Tax Act, 2006. For the assessment years 2007-08 and 2008-09, the petitioner effected purchases from the local registered dealers. While submitting their returns along with taxes, according to the Assessment Authority, the petitioner has not submitted the goods purchased details. In the absence of such details, despite opportunity, the respondent did not find any other way except to confirm the Assessment Order against the petitioner, thereby levying taxes according to the provisions. Challenging the same, the petitioner is before this Court.

2. According to the learned counsel for the petitioner, after receipt of the notice, the petitioner submitted a letter dated 19.6.2014 seeking extension of time for filing reply and thereafter, on 21.07.2014, submitted the Annexure I for the Assessment Year 2007-08 and 2008-09 and got the acknowledgment issued by the Assessment Authority. According to the learned counsel for the petitioner, the officer, who received the Annexure I along with reply got transferred and the subsequent officer, who is the respondent herein without proper verification of the assessment records passed the impugned order observing that the petitioner did not file Annexure I. Hence, he seeks to quash the impugned orders.

3. Upon notice, the learned Additional Government Pleader, who sought instructions from the authorities are not able to deny the claim made by the learned counsel for the petitioner.

4. Hence, to give quietus to this issue, the petitioner is entitled for yet another opportunity for production of Annexure I to the satisfaction of the respondent. Accordingly, the impugned orders are set aside and the orders are remitted back to the respondent for passing fresh orders after giving due opportunity to the petitioner for production of Annexure I as claimed by the respondent.

5. The petitioner is permitted to place the Annexure-I along with objection to the notice within a period of two weeks from the date of receipt of a copy of this order and on such filing, after due opportunity of personal hearing, the same may be considered and orders be passed on merits and in accordance

with law within a period of six weeks, thereafter.

6. Writ petitions are disposed of accordingly. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer
Ayanavaram Assessment Circle
Doulath Towers
Taylors Road
Chennai

1 CC to Mr.V.Sundareswaran, Advocate SR.No.

1 CC to Spl. Government Pleader, SR.No. 57621

W.P.Nos. 31762 of 2015 & 31763 of 2015

SVI (CO)
PSI (06.11.2015)