IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.10.2015

CORAM:

THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P.Nos.34450 to 34453 of 2015
and
M.P.Nos.1,1,1 and 1 of 2015

M/s.Manimalar Enterprises rep. by its
Proprietor M.Balamurugan
Pamini, Mannargudi .. Petitioner in W.P.No.34450/2015

M/s.Saleem Aircon Agencies rep. by
its Proprietor A.Mohamed Ismail
Tiruvarur .. Petitioner in W.P.No.34451/2015

M/s.Sivaz Auto Spares rep. by
its Proprietor B.Saravanan
Tiruvarur .. Petitioner in W.P.No.34452/2015

M/s.Sri Harahara Sudhan Re-boring
Centre rep. by its Proprietor
B.Saravanan
Tiruvarur .. Petitioner in W.P.No.34453/2015

Vs

The Deputy Commercial Tax Officer (Addl.),
Mannargudi Assessment Circle,
Mannargudi. .. Respondent in W.P.No.34450/2015

The Deputy Commercial Tax Officer (FAC),
Tiruvarur Assessment Circle,
Tiruvarur. .. Respondent in W.P.Nos.34451, 34452 and 34453 of 2015

Writ Petitions filed under Article 226 of the Constitution of India for the issuance of a Writ of certiorari to call for the records of the respective respondent in TIN No.33763862844/2014-15 dated 15.09.2015, TIN No.33373921695/2012-2013 dated 28.05.2015, TIN No.33463921694/2012-2013 dated 19.06.2015 and TIN No.33913921883/2010-2011 dated 28.05.2015 respectively and quash the same as illegal, arbitrary and against the provisions of the Act.

For Petitioner .. Mr.K.Soundararajan
in all W.Ps

For Respondent .. Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader
in all W.Ps

COMMON ORDER

Challenging the orders of the respondent dated 15.09.2015, 28.05.2015, 19.06.2015 and 28.05.2015 respectively, the petitioners have filed these writ petitions.

2.It is the case of the petitioner in W.P.No.34450 of 2015 that the respondent proposed to reverse the Input Tax Credit as the registration certificate of the dealer was cancelled and after personal hearing, the petitioner filed objections. While so, the respondent had issued revised notice and by the impugned order, the respondent confirmed the proposal. In so far as W.P.Nos.34451 to 34453 of 2015 are concerned, it is the case of the petitioners that the respondent treated the purchases as omission based on the web report, without verifying the records and passed the impugned orders, by confirming the additions and penalty. Aggrieved by the impugned orders, the petitioners are before this Court.

3.Heard the learned counsel appearing for the petitioners and the learned Additional Government Pleader appearing for the respondents.

4.After elaborate arguments, the learned counsel for the petitioners submitted that the petitioners may be permitted to file appeals before the appellate authority against the impugned orders.

5.Considering the submission made by the learned counsel for the petitioners, the petitioners are permitted to file appeals before the appellate authority, within a period of two weeks from the date of receipt of a copy of this order. On such filing of the appeals, the appellate authority shall entertain the same, without raising any issue with regard to limitation and pass orders on merits and in accordance with law, after affording due opportunity to the petitioners, as expeditiously as possible. These writ petitions are disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CO)

/true copy/
Sub Asst. Registrar

mmi

Note: Registry is directed to return the original impugned orders to the learned counsel for the petitioners, after getting necessary endorsement.

To

1.The Deputy Commercial Tax Officer (Addl.),
Mannargudi Assessment Circle,
Mannargudi.

2.The Deputy Commercial Tax Officer (FAC),
Tiruvarur Assessment Circle,
Tiruvarur.

6 ccs to Mr.K. Soundararajan, Advocate, Sr. 58968, 59687, 59688
3 ccs toSpl.Government Pleader (Taxes), Sr. 59068

W.P.Nos.34450 to 34453 of 2015

UGI (CO)
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