

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.No.38834 of 2015

&

MP.Nos.1&2 of 2015

M/s.S.P.S.Cement Agency,
represented by its Proprietor-P.Subramaniam,
R.S.631/B, Pidari Koil Street,
Trichy Main Road,
Sirunesalur, Vridhachalam 606 001,
Cuddalore District. ... Petitioner

Vs

The Assistant Commissioner (CT) (FAC),
Vridachalam,
Cuddalore District ... Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorari to call for the records on the file of the respondent in its impugned proceedings made in TIN.33114426044/2013-2014 dated 27.08.2014 and quash the same.

For Petitioner : M/s.R.Hemalatha
For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

Heard the learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, who took notice for the respondent and with their consent, the main writ petition itself is taken up for disposal.

2. This writ petition is filed challenging the impugned proceedings passed by the respondent dated 27.08.2014, made in TIN.33114426044/2013-2014.

3. The petitioner is a dealer in Cement and a registered dealer on the files of respondent. For the assessment year 2013-2014, the petitioner filed monthly returns reporting taxable turnover as Rs.15,66,575/- and Rs.15,38,407/- respectively and claimed input tax credit on the purchase turnover. On verification of purchase details, the respondent, in its proceedings TIN.33114426044/2013-2014, dated 27.8.2014 passed

best judgment order under section 22(4) by disallowing the claim of ITC, stating that the petitioner has suppressed purchase turnovers and as such, the returns filed have been treated as incomplete and incorrect and thereby levied penalty under Section 22(5) of the Act. Consequent to the impugned proceedings a Demand Notice was also issued by the respondent on 9.12.2014. Aggrieved over the said order, this Writ Petition came to be filed.

4. When the matter is taken up for hearing, learned counsel for the petitioner submitted that the petitioner is willing to go before the Appellate Authority challenging the impugned order in this Writ Petition and sufficient time may be granted to the petitioner for filing the appeal.

5. In view of the same, this writ petition is disposed of by permitting the petitioner to file an appeal within a period of three weeks from the date of receipt of a copy of this order. On such filing, the appellate authority shall entertain the same and pass appropriate orders, on merits and in accordance with law, without raising the issue of limitation. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

msr
To
The Assistant Commissioner (CT) (FAC),
Vridachalam,
Cuddalore District

+1cc to Mr.R. Hemalatha, Advocate, S.R.No.66294

+1cc to the Government Pleader, S.R.No.66526

NM(CO)
EU(12/01/2016)

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