

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 2.3.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.5354 of 2015

and

M.P.No.1 of 2015

Nagarjuna Oil Corporation Limited
(Rep by V.Parthasarathy Vice
President - Finance)
Kayalpattu Village
Poochimedu Post 608 801
Cuddalore (Taluk & District)

... Petitioner

vs.

The Assistant Commissioner
(Commercial Taxes)
Office of the Assistant Commissioner
Cuddalore Taluk Sub Jail Road
Cuddalore 607 001

... Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari calling for the records on the file of the respondent herein in TIN 33244381692/2012-2013 dated 17.11.2014 and quashing the same.

For Petitioner : Mr.N.Inbarajan

For Respondents : Mr.A.N.R.Jayapratap, AGP(T)

COMMON ORDER

Petitioner has come forward with the aforesaid prayer.

2. The petitioner, on receipt of notice for reversion of input tax credit, submitted a reply on 10.11.2014. The statements submitted before the inspection wing was also recorded and the same was putforth before the authority contending that the petitioners were yet to commence the commercial production and the only sales

effected were sale of scrap, but, the respondents passed the impugned order stating that the petitioner has not submitted the reply and passed an order that they have not submitted the reply and arrived at the amount of tax payable by them. The respondent is not in a position to refute the said contention.

3. In view of the above, the impugned order is quashed and the matter is remitted to the authority to consider the case of the petitioner afresh after giving an opportunity of personal hearing and pass orders on merits and in accordance with law. The petitioner shall appear before the authority on 23.3.2015.

4. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

ssk.

To

The Assistant Commissioner
(Commercial Taxes)
Office of the Assistant Commissioner
Cuddalore Taluk Sub Jail Road Cuddalore 607 001

+lcc to Mr.N.Inbarajan, Advocate, S.R.No.11383
+lcc to the Special Government Pleader, S.R.No.11447

सत्यमेव जयते

W.P.Nos.5354 of 2015

AK(CO)
CA(23/03/2015)

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