IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 25.3.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.8462 to 8464 of 2015
and
M.P.Nos.1 of 2015 (3 cases)

M/s.Deepak Cables India Ltd.,
represented by its Authorised Representative
No.3/47 Sivan Koil Street
Panayapuram Villupuram-605 601. ... Petitioner in all WPs

vs.

The Assistant Commissioner(CT)
Villupuram-I Villupuram-605 601. ... Respondent in all WPs

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the respondent in order vide TIN:33964683257/2012-13 dated 12.02.2015, TIN:33964683257/2013-14 dated 12.02.2015 and CST 388123/2013-14 dated 6.2.2015 respectively and quash the same as violative of Section 22 and Section 27 of the TNVAT Act, 2006 and violative of the principles of natural justice.

For Petitioner : Mr.K.Vaitheeswaran
For Respondents : Mr.Kanmani Annamalai, AGP(T)

COMMON ORDER

Petitioner has come forward with the present writ petition.

2. It is not in dispute that the petitioner has produced all the documents for the assessment years 2012-2013. However, the authority has proceeded on the basis that no document has been produced and has come to the conclusion that the petitioner has not submitted WCT records and T form for verification. Further, the respondent has also stated that there is an extra amount which would be adjusted during the year 2013-2014. The petitioner has produced documents to show that there was TDS for the year in question and the same has been produced. Ignoring all the documents and more particularly the material forms produced before the authority concerned, the authority

has proceeded and completely brushed aside the contentions of the petitioner and passed the impugned order.

3. Even though the petitioner has produced a document with regard to Bill No.239/09.02.2013 with regard to the seller Adhunik Power, the authority has stated that the dealer has not produced any Bills and there is a difference in the monthly returns and due to the invoices, the entire turnover proposed except item 2 has been confirmed. With regard to item 2 it has been stated in the tabular column that bill has not been produced and there is a difference noticed in the value in monthly returns but, in the statement, with regard to item number 2, the dealer has produced the bill and it is duly reported in the monthly returns also. Hence, there is a total non-application of mind and the impugned order is liable to be set aside and the matter is remitted to the authority to consider the case of the petitioner afresh taking into account the documents produced by the petitioner and after giving an opportunity of hearing to to the petitioner to explain the documents and the authority is directed to pass final orders within a period of four weeks thereafter from the date of personal hearing.

4. The petitioner shall appear before the authority on 30.4.2015. If the petitioner fails to avail the opportunity of personal hearing on 30.4.2015, for any reason whatsoever, it is open to the authority to pass orders on the basis of the available records, recording the non-appearance of the petitioner.

5. The writ petitions are disposed of accordingly. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

ssk. Sub Assistant Registrar

To

The Assistant Commissioner(CT)
Villupuram-I Villupuram-605 601.

+3cc's to M/s.K.Vaitheeswaran, Advocate, S.R.No.16820
+1cc to the Special Government Pleader(Taxes), S.R.No.16870

W.P.Nos.8462 to 8464 of 2015
and M.P.No.1 of 2015

CA(CO)
CA(21/04/2015)