

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.11.2016

CORAM:

THE HON 'BLE MR. JUSTICE T.S.SIVAGNANAM

Writ Petition Nos.798 to 802 of 2014

M.P.Nos.1 to 1 of 2014

M/s. Deepam Steels,
No.17 New Shopping Complex,
Bharathi Nagar,
SIPCOT, Ranipet ... Petitioner in all W.Ps.

Versus

The Commercial Tax Officer,
Ranipet (SIPCOT) Assessment Circle,
Ranipet, Vellore District ... Respondent in all W.Ps.

Prayer:- Petitions filed under Article 226 of the Constitution of India, seeking for the issuance of Writs of Certiorarified Mandamus to call for the records of the respondent, quash the revision proceedings in TIN 33654360951/2006-07; 2007-08; 2008-09; 2009-10 and 2010-11, respectively, dated 03.06.2013 as illegal and direct the respondent to give xerox copies of the records recovered and provide an opportunity of personal hearing and follow the principles of natural justice and pass fresh orders, as per law.

For Petitioner in all W.Ps. : Mr. A.Thiyagarajan,
Sr. Counsel,
for, Mr. S.Ramesh Kumar

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

C O M M O N O R D E R

Heard Mr.A.Thiyagarajan, learned senior counsel appearing for Mr.S.Ramesh Kumar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent, in all the writ petitions. By consent of the learned counsel for both sides, the writ petitions are taken up for final disposal.

2. The petitioner has filed these writ petitions, challenging orders of assessment, dated 03.06.2013, under the provisions of the Tamil Nadu Value Added Tax Act, 2006, (hereinafter will be referred to as "the TNVAT Act") for the years 2006-07, 2007-08, 2008-09, 2009-10 and 2010-11.

3. The learned senior counsel appearing for the petitioner, in all the writ petitions, submitted that the impugned orders have been passed in violation of principles of natural justice as the petitioner has not furnished with the copies of the seized records inspite of their written requests.

4. From the written instructions given by the Assistant Commissioner (CT), Ranipet, SIPCOT, to the learned Special Government Pleader (Taxes), dated 05.02.2014, it is seen that the conduct of the petitioner is also be deprecated; after the notices were issued to the petitioner by the respondent, by serving it personally on the Partner, Tmt.Jyothimani, W/o.Jayaseelan on 08.03.2013, the dealer (petitioner) has given a letter requesting for VSI-5 records to compare with their accounts; the respondent would state that inspite of repeated summons being issued, the petitioner did not co-operate with the proceedings.

5. While the respondent may be justified in pointing out the dilatory tactics adopted by the dealer / petitioner, the respondent was not justified in refusing to furnish the copies of VSI-5 records, solely on the ground that the petitioner did not produce any accounts before the Enforcement Wing Officer. The respondent should bear in mind that she is the Assessing Officer and she has to carryout the work vested on her under the provisions of the TNVAT Act and the conduct of the Officer before the Enforcement Wing is of little consequence, while complete the assessment. Therefore, necessarily, the respondent should give records, as sought for by the petitioner, subject to the payment of costs for making copies by the petitioner.

6. In the light of the above, the writ petitions are allowed, the impugned orders are set-aside the matters are remanded back to the respondent with the direction to the petitioner, in all the writ petitions, to appear before the respondent within a period of two weeks from the date of receipt of a copy of this order and if the petitioner appears, the petitioner shall be furnished with the xerox copies of the seized records, after collecting the costs of such copies and the petitioner shall submit their objections within a period of fifteen days therefrom, after which, the respondent shall afford an opportunity of personal hearing and re-do the assessments in accordance with law. No costs. Consequently, the connected MPs are closed.

Sd/-

Asst.Registrar (CO)

/true copy/

To

1. The Commercial Tax Officer,
Ranipet (SIPCOT) Assessment Circle,
Ranipet, Vellore District

+1 cc to M/s.S.Rameshkumar, advocate, sr.62056.

rsk(co)
krd 25/11

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