

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.03.2016

CORAM

THE HONOURABLE MR.JUSTICE M.DURAI SWAMY

W.P.Nos.16833 & 16834 of 2015

and

M.P.Nos.1 & 1 of 2015

M/s.Sri Kanchi Steel Private Limited.,
Represented by its Managing director,
No.239/1, Arcot Road,
Kilambi Village,
Krishnapuram Post,
Kancheepuram - 631 551.

... Petitioner in both
the Writ Petitions

Versus

1. The Commercial Tax Officer,
Kancheepuram Assessment Circle,
C.T.Admn. Buildings, Collectrate Campus,
Kancheepuram.
2. The Commercial Tax Officer,
Kancheepuram (North) Assessment Circle,
Kancheepuram.
3. The Commercial Tax Officer,
Enforcement,
Kancheepuram.

... Respondents in both
the Writ Petitions

Prayer in W.P.No.16833 of 2015

Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in TIN 33761641738/2008-2009 and quash the impugned order dated 31.03.2015 as passed without considering the objections filed by the petitioner and also contrary to the provisions of the TNVAT Act and to further direct the first respondent to verify the books of accounts of the petitioner and consider the objections with an independent mind without being

influenced by the VSI proposals/ directions of the third respondent.

Prayer in W.P.No.16834 of 2015

Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in TIN 33761641738/2009-2010 and quash the impugned order dated 31.03.2015 as passed without considering the objections filed by the petitioner and also contrary to the provisions of the TNVAT Act and to further direct the first respondent to verify the books of accounts of the petitioner and consider the objections with an independent mind without being influenced by the VSI proposals/ directions of the third respondent.

For Petitioner

in both W.Ps : Mr. P.Rajkumar

For Respondents

in both W.Ps : Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader(T)

ORDER

The petitioner has filed the above Writ Petitions to issue Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in TIN 33761641738/2008-2009 and 2009-2010 and to quash the impugned orders dated 31.03.2015 and direct the first respondent to verify the books of accounts of the petitioner and consider the objections with an independent mind, without being influenced by the VSI proposals/directions of the third respondent or any of his higher officers.

2. It is the case of the petitioner that the first respondent had passed the impugned order stating that they have admitted the reversal of ITC before the Inspecting Officer.

3. However, the learned counsel appearing for the petitioner submitted that the petitioner had raised objections with regard to the ITC reversal and the first respondent had erroneously held as though the petitioner had admitted the same before the Inspecting Officer.

4. Mr. S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents submitted that since the first respondent had erroneously held as though the

petitioner has admitted before the Inspecting Officer, the impugned order may be set aside and the matter may be remitted to the first respondent for fresh consideration.

5. In these circumstances, on a reading of the impugned order, dated 31.03.2015, it is clear that the first respondent had passed the order without applying his mind and erroneously held that as though the petitioner had admitted before the Inspecting Officer. When the petitioner had raised objections in the reply, the first respondent should not have passed such an order.

6. In these circumstances, the impugned order, dated 31.03.2015 is liable to be set aside. Accordingly, the same is set-aside and the matter is remitted to the first respondent for fresh consideration. The first respondent is directed to decide the matter afresh after considering the objections raised by the petitioner and after affording due opportunity of personal hearing to the petitioner.

7. With these observations, both the Writ Petitions are disposed of. No costs. Consequentially, connected Miscellaneous Petitions are closed. It is open to the petitioner to file additional objections before the first respondent within two weeks from the date of receipt of a copy of this order. The first respondent is directed to decide the matter on merits and in accordance with law, uninfluenced by the observations given in the impugned order.

-s/d-

Assistant Registrar (CS-II)

True Copy

Sub-Assistant Registrar

सत्यमेव जयते

mrp
To

1. The Commercial Tax Officer,
Kancheepuram Assessment Circle,
C.T.Admn. Buildings, Collectrate Campus,
Kancheepuram.
2. The Commercial Tax Officer,
Kancheepuram (North) Assessment Circle,
Kancheepuram.

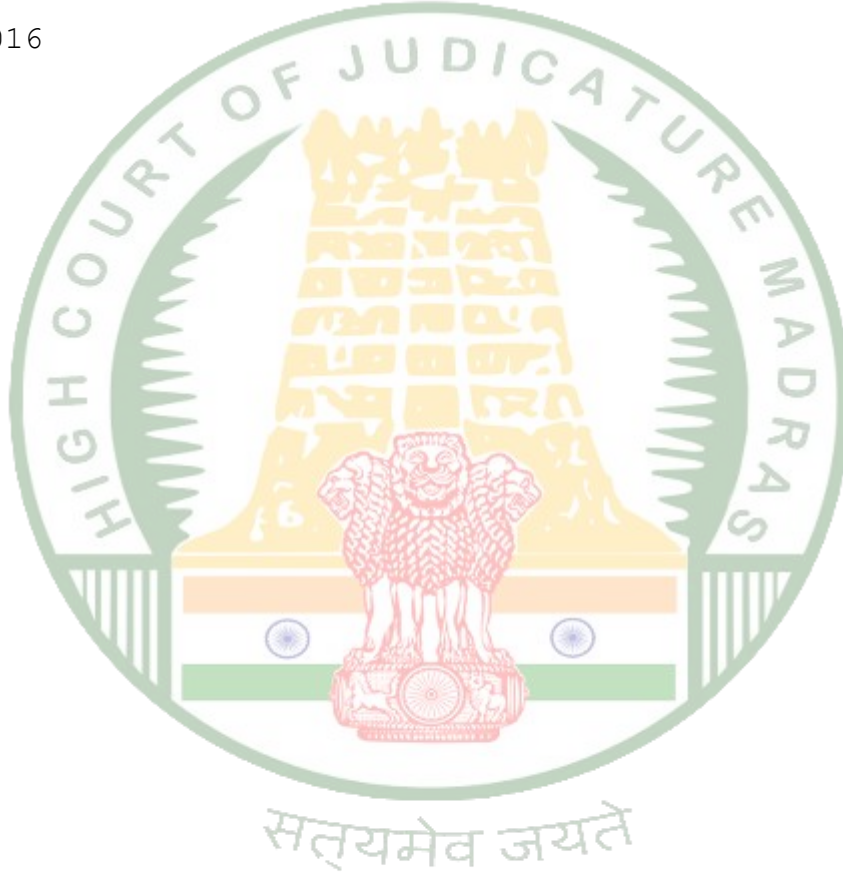
3. The Commercial Tax Officer,
Enforcement,
Kancheepuram.

+ 1 cc to M/S.P.Rajkumar Advocate, SR 17942

+ 1 cc to Special Government Pleader (T)
Advocate, SR 17968

W.P.No.16833 to 16834
of 2015

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