

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.06.2016

Coram

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

Writ Petition No.20647 of 2015
and
M.P.No.1 of 2015

ASP Computers Private Ltd.,
rep. by its Director,
Sushil Kumar Jain
No.7, Narasingapuram Street,
Chennai - 600 002.

...Petitioner

Vs.

The Assistant Commissioner (CT)
Chepauk Assessment Circle,
No.1, Greams Road,
Chennai - 600 006.

....Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent passed in TIN: 33620662503/ 2013-14, dated 29.05.2015 and to quash the same.

For Petitioner : Mr.B.Sivaraman, for
Mr.N.Murali

For Respondent : Mr.S.Manoharan Sundaram
Additional Government Pleader

ORDER

The petitioner, who is a registered dealer, under the provisions of Tamil Nadu Value Added Tax Act, 2006 (hereinafter, referred to as TNVAT Act) has filed this Writ Petition, challenging the revised assessment order passed by the respondent/Assessing Officer, dated 29.05.2015 for the year 2013-14.

2. Heard the learned counsel appearing for both parties.

3. The respondent, by the impugned order, has revised the assessment for the said year, under Section 27 of the TNVAT Act, based on the verification of the Departmental Intranet Sources, alleging that there is mismatch. The legal issue, as to whether

the respondent could do so, is no longer res integra, and it has been decided by the learned Single Judge of this Court, in the case of (Jinsan Distributors, Chennai Vs. The Commercial Tax Officer (CT), Chennai) reported in 2013-14 (19) TNCTJ 43, wherein, it is held that the Authority cannot cast the duty to the person, who is dealing with the registered dealer, to find out whether the registration certificate is valid or cancelled.

4. In the light of the fact that the issue involved in this Writ Petition is squarely covered by the aforementioned decision, the order impugned herein, has to be necessarily interfered with.

5. In the result, the Writ Petition is allowed, and the impugned order stands quashed. Consequently, connected Miscellaneous Petition is closed.
sd

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT)
Chepauk Assessment Circle,
No.1, Greaves Road,
Chennai - 600 006.

+ 1 cc to Mr.N.Murali, Advocate SR 31119

+ 1 cc to Special Govt.Pleader (Taxes) SR 30760

nr(co)
prk21/6

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