In the High Court of Judicature at Madras

Dated : 20.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.26264 to 26268 of 2015 & MP.Nos.1, 1, 1, 1 and 1 of 2015

Tvl.Sree Rajalakshmi Finance,
rep.by its Partner A.Venkatraman ...Petitioner in all the WPs

Vs

The Assistant Commissioner (CT),
Gugai Assessment Circle, Salem. ...Respondent in all the WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the files of the respondent respectively in TIN : 33842720140/2009-10; TIN : 33842720140/2010-11; TIN : 33842720140/2011-12; TIN : 33842720140/ 2012-13; and TIN : 33842720140/2013-14, all dated 6.8.2015 and quash the same.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.V.Haribabu, AGP

COMMON ORDER

Heard both. By consent, the writ petitions are taken up for final disposal.

2. The petitioner, which is a registered dealer on the file of the respondent under the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as the Act), has challenged the orders of assessment.

3. The only ground raised by the learned counsel for the petitioner is that the respondent passed the impugned orders in deviation of what was proposed in the show cause notices. The petitioner produced all documents to the satisfaction of the Assessing Officer so as to meet the allegations in the show cause notices. However, the Assessing Officer, while accepting that the petitioner filed the bills pertaining to those transactions, erroneously stated that the goods movement details have not been furnished.

4. As rightly pointed out by the learned counsel for the petitioner, this aspect of the matter was not dealt with in the show cause notices nor put to the petitioner at any earlier point of time prior to passing the impugned orders. Therefore, on this ground, the impugned orders could not have been passed and the petitioner should not have been directed to pay tax and penalty. For that reason, the impugned orders call for interference.

5. Accordingly, the writ petitions are allowed, the impugned orders are set aside and the matters are remitted back to the respondent for fresh consideration, in which, the petitioner can raise all their objections and produce all the records pertaining to goods movement details. It is for the respondent afford an opportunity of personal hearing before passing any final orders. No costs. Consequently, the above MPs are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Gugai Assessment Circle,
Salem.

+1cc to the Special Government Pleader Sr.34348
+1cc to Mr.N.Inbarajan, Advocate sr.33984

WP.Nos.26264 to 26268/2015 &
MP.Nos.1,1,1,1 and 1 of 2015

pvs[co]
srg 13/07/2016