IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.02.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.38235 of 2015 and 38236 of 2015
and M.P.Nos.1 of 2015 (2 in Nos.)

M/s Peerva Leather Exports,
rep by its Partner P. Aejaz Basha,
268/1141, P.J Nehru Road,
Vaniyambadi,
Vellore District
.... Petitioner in both the writ petitions

vs

The Commercial Tax Officer,
Vaniyambadi Assessment Circle,
Vaniyambadi,
Vellore District
.... Respondent in both the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorari to call for the records of the respondent in his proceedings in TIN Nos.33984640760/2008-2009 and 33984640760/2000-2010 dated 28.09.2015 and quash the same.

For petitioner : Mr.S. Ramanathan

For respondents : Mr.S.Manoharan Sundaram
AGP (T)

COMMON ORDER

The petitioners have filed the above writ petition to issue Writs of Certiorari to call for the records of the respondent in his proceedings in TIN Nos.33984640760/2008-2009 and 33984640760/2000-2010 dated 28.09.2015 28.09.2015 and quash the same.

2. The only contention raised by the petitioners is that the respondent has not furnished the details, required by the petiitoners and has reversed the ITC, which is against the principles of natural justice. Further, the learned counsel for the petitioners submitted that the respondent has failed to consider the difference in the interstate purchase, pointed out, based on the turnover reflected in the trading account and purchase bills.

3. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondent, submitted that since the respondent has not furnished the details, sought for by the petiitoners, the respondent may be directed to decide the matter afresh.

4. The respondent has not considered the petitioners' request to furnish the details of the difference turnover of Rs.19,70,321/- as per website so as to enable them to reconcile. The respondent, without furnishing the details, has simply confirmed the proposal.

5. In these circumstances, I am of the considered view that the non-furnishing of the details to the petitioners is against the principles of natural justice. Therefore, the impugned orders dated 28.09.2015 for the Assessment Year 2008-2009 and 2009-2010 are liable to be set aside and accordingly the same are set aside. The respondent is directed to furnish the details, sought for by the petitioners and thereafter, after receiving the reply from the petitioners, is directed to decide the matter afresh, after giving due opportunity of personal hearing to the petitioners.

6. With these observations, the writ petitions are disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Asst.Registrar (CO)

/true copy/
Sub Asst. Registrar

sr

To

The Commercial Tax Officer,
Vaniyambadi Assessment Circle,
Vaniyambadi,
Vellore District

1 cc to M/s.S. Ramanathan, Advocate, Sr. 12067

W.P.Nos.38235 & 38236/2015

RSK (CO)
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