IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.01.2016

CORAM:

THE HON'BLE MR.JUSTICE R.MAHADEVAN

W.P.No.38729 of 2015
and
M.P No.1 of 2015

M/s.Kamatchi Steels,
Rep. by its Partner T.Mahadevan,
38/A, New Vellore Main Road,
Arcot, Vellore District. ... Petitioner

Vs.

The Commercial Tax Officer,
Arcot, Vellore District. ... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in TIN 33434581165/2009-10, dated 28.10.2015 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

Challenging the order of the respondent dated 28.10.2015 pertaining to the Assessment Year 2009-2010, this writ petition has been filed before this Court.

2. The petitioner firm is involved in the business of purchase and sales of Iron and Steel. The petitioner submitted the returns for the Assessment Year 2009-10 and on 03.05.2011, the Enforcement Wing Officers inspected the premises of the petitioner and the purchase and sales bills were taken for verification. Based on the inspection report, the Assessing Authority passed the impugned order dated 28.10.2015 imposing penalty of Rs.17,86,098/-.

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

3. It is the specific case of the petitioner that on the surprise inspection conducted by the authorities, the entire documents, ledgers, invoices as well as accounts books were taken by the Enforcement Wing and those documents are still available with them. When the notice was issued to the petitioner, it was pointed out by the petitioner that unless and otherwise, the copies of the documents are furnished, it may not possible for them to file necessary reply. Even thereafter, the copies of documents were not furnished to them and therefore, the petitioner is not able to give suitable reply to the respondent. But without furnishing the copies of those documents, the impugned order came to be passed. Hence, the petitioner is before this Court.

4. The learned counsel for the petitioner submitted that unless the required documents are supplied, there may not be any possibility for the petitioner to file objections as well as to produce necessary evidence to prove their case. Hence he seeks to quash the order.

5. The learned Additional Government Pleader submitted that the respondent may be directed to furnish the copies of documents, as required by the petitioner at their cost and thereafter, the petitioner may be directed to furnish necessary details along with objections. The said submission of the learned Additional Government Pleader is recorded.

6. In view of the above, in order to give quietus to the issue, the impugned order is set aside and the petitioner is directed to appear before the respondent on any one of the working days within two weeks from the date of receipt of a copy of this order and on such appearance, the respondent is directed to permit the petitioner to take copies of those documents at their cost. On receipt of the copies of the documents, the petitioner is directed to produce the necessary objections along with details within a period of two weeks and thereafter, the Assessing Authority shall pass appropriate orders thereon within a period of six weeks.

This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

The Commercial Tax Officer,
Arcot, Vellore District.

+1cc to Mr.S.Ramanathan, Advocate, S.R.No.1999
+1cc to Mr.AL.Gandhimathi, Advocate, S.R.No.2008
+1cc to the Government Pleader Sr.2208 [21/06/2016]

W.P.No.38729 of 2015

AD(CO)
CA(11/02/2016)

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/