IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2016

CORAM

THE HON'BLE MR.JUSTICE R.MAHADEVAN

Writ Petition No.39778 of 2015 and
M.P.Nos.1 and 2 of 2015

M/s.Shree Bhahubali Interlining,
rep. by its Proprietor,
No.32, Chellappa Street, Ottery,
Chennai - 600 012. ... Petitioner

Vs.

The Assistant Commissioner (CT)
Choolai Assessment Circle,
Chennai. ... Respondent

Prayer:- Writ petition has been filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for records of the respondent in TIN No.33900482705/2007-08, dated 18.11.2015, and to quash the same.

For Petitioner : Mrs.C.Rekha Kumari
For Respondent : Mr.S.Manoharan Sundaram
Additional Government Pleader

O R D E R

The challenge in this Writ Petition is to the proceedings of the respondent, dated 18.11.2015, bearing TIN No.33900482705/2007-08, whereby, the petitioner's claim for Input Tax Credit has been disallowed.

2. The petitioner-Firm is an assessee on the files of the respondent. Though self assessment order was passed in respect of the assessment year 2007-2008, on 31.12.2013, the respondent, on further scrutiny of files related to the said assessment year, issued a notice, dated 07.04.2015, proposing to reverse the petitioner's claim for ITC, and sought for reply/objection to be filed within 15 days. Though the said revision notice was received by the Accountant attached to the petitioner-Firm, who by presuming that the same would have no adverse consequences, failed to file reply, and the same was also not brought to the knowledge of the petitioner. Since no reply/objection was forthcoming from the petitioner, the respondent has passed the impugned order, dated 18.11.2015, confirming the proposals made in the revision notice, dated 07.04.2015. Aggrieved by the said impugned order, the petitioner is before this Court.

3. Though various grounds are raised in this Writ Petition, challenging the order, dated 18.11.2015, Mrs.C.Rekha Kumari, the learned counsel appearing for the petitioner has submitted that due to inadvertence, the petitioner failed to file reply to the revised notice, dated 07.04.2015, and prayed that the petitioner may be given one more opportunity to file reply to the revision notice, as they are in possession of all necessary documentary evidence to substantiate their claim for ITC.

4. On the aforesaid submission, heard the learned Additional Government Pleader for the respondent.

5. In view of the above submission made by the learned counsel appearing for the petitioner, this Court is inclined to grant one more opportunity to the petitioner to file reply/objection to the revision notice, as the said course would obviously meet the ends of justice.

6. In the light of the above, the impugned order is set aside and the Writ Petition is allowed. The petitioner is directed to file necessary objections to the notice, dated 07.04.2015, together with supportive documents within a period of two weeks from the date of receipt of a copy of this order. As and when such objection is filed by the petitioner, the respondent is directed to consider the same and pass orders on merits and in accordance with law, within a period of six weeks thereafter, by granting opportunity of personal hearing to the petitioner. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

sd

To

The Assistant Commissioner (CT)
Choolai Assessment Circle,
Chennai.

+1cc to M/s. C. Rekha Kumari, Advocate, S.R.No.477
+1cc to the Special Government Pleader, S.R.No.453

AK(CO)
EU(25/01/2015)

Writ Petition No.39778 of 2015