IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2016

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.40272 to 40275 of 2015
and
M.P.Nos.1 + 1 + 1 + 1 + 2 + 2 + 2 & 2 of 2015

M/s. Bhartiya International Ltd.,
Rep by its Senior Manager-Accounts
C.Deenadayalan,
No.118/12, First Floor,
Vepery High Road, Periamet,
Chennai-600 003. ... Petitioner in all WPs.

Vs

The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Palaniappa Towers,
Greams Road, Chennai-600 006. ... Respondent in all WPs.

Prayer : Writ petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of certiorari, calling for the records on the file of the Respondent in its impugned proceedings made in TIN 33050522312/2010-11, TIN 33050522312/2011-12, TIN 33050522312/2012-13 and TIN 33050522312/2013-14 respectively dated 27.11.2015 and quash same.

For Petitioner in all WPs. : Ms.R.Hemalatha

For Respondent in all WPs. : Mr.V.Haribabu
Additional Government Pleader

COMMON ORDER

Heard M/s.R.Hemalatha, learned counsel for petitioner and Mr. V. Haribabu learned Additional Government Pleader who took notice for the respondent.

2. The petitioner has filed the present Writ Petition challenging the impugned orders dated 27.11.2015 passed by the respondent relating to the years from 2010-2011 to 2013-2014.

3. It is the case of the petitioner that the petitioner is a dealer in finished leather and garments. The petitioner duly filed its returns for the assessment years 2010-11 to 2013-14. Whileso, the petitioner's place of business was inspected by the Enforcement Wing Officials on 29.1.2014 and based on the report sent by the Enforcement Wing officials, the respondent issued pre assessment notices calling the petitioner to submit their objections if any. Thereafter the respondent passed the assessment orders for the years in question effecting reversal of ITC. Challenging the same, the petitioner filed rectification petitions under Section 84 of Tamilnadu Value Added Tax Act, 2006 which were rejected by the respondent by the impugned orders dated 27.11.2015. Aggrieved against the same, the petitioner has filed these writ petitions.

4. Though the petitioner raised various grounds in these Writ Petitions, the learned counsel appearing for the petitioner in the course of arguments submitted that it would suffice, if the petitioner is permitted to file appeals against the assessment orders for the years in question and the same be decided on merits and as per law.

5. Learned Additional Government Pleader, on the other hand, submitted that the respondent has rightly rejected the petitions filed by the petitioner under Section 84 of the Tamilnadu Value Added Tax Act, which deals with the Power to rectify any error apparent on the face of the record. He has no serious objections for permitting the petitioner to file appeal against the assessment order.

6. In view of the submissions made by the learned counsel for the petitioner, the petitioner is permitted to file appeals against the assessment orders dated 15.9.2015 and 16.9.2015 passed by the respondent for the years from 2010-2011 to 2013-2014 within a period of two weeks from the date of receipt of a copy of this order and on filing such appeals, the same shall be entertained by the appellate authority without raising any issue with regard to limitation and dispose of the same on merits and in accordance with law after providing due opportunity of personal hearing to all the parties.

7.With the above direction, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

msr

To

The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Palaniappa Towers,
Greams Road,
Chennai-600 006.

+4cc's to Ms.R.Hemalatha, Advocate, S.R.No.1014
+1cc to the Special Government Pleader(Taxes), S.R.No.1364

W.P.Nos.40272 to 40275 of 2015
and
M.P.Nos.1 & 2 of 2015

PPA(CO)
CA(08/02/2016)