IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.3441 of 2016 &
W.M.P.No.2810 of 2016

Tvl.Vijayalakshmi Leather Industries Private Limited
Repd. by its Director PL.Muthukaruppan
No.173 Mount Poonamallee Road
Nandambakkam, Chennai-89. .. Petitioner

v.

The Commercial Tax Officer
Nandambakkam Assessment Circle No.17
Loganathan Nagar 2nd Street, Choolaimedu
Chennai-94. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari, Calling for the records of the respondent assessment proceedings in TIN No.33080842541/ 2014-2015, dated 18.11.2015 and quash the same as illegal and arbitrary.

For Petitioner : Mr.M.Desingu

For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a writ of certiorari to call for the records of the respondent assessment proceedings in TIN No.33080842541/2014-2015, dated 18.11.2015 and to quash the same.

2. It is the case of the petitioner that as per amendment to Rules, in Rule 16-A in the sub rule (1), the assessee shall furnish the audit report in Form -WW within nine months from the end of the year in duplicate. On 06.08.2015, pre-assessment notice was issued by the respondent and on 20.10.2015, a reply was filed by the petitioner. The assessment proceedings was passed by the respondent without following the provisions under section 63-A of Tamil Nadu Value

Added Tax Act, 2006 for filing of Form-WW, the turnover exceeds one crore rupees in the financial year. Further, the petitioner has stated that due to torrential rain in the Revenue Districts of Chennai, Kancheepuram, Tiruvallur, Cuddalore, Thoothukudi and Tiruvenveli Districts, filing of audit report in Form - WW under Rule 16-A to the sub rule (1), time was extended to 31.01.2015 by G.O.(Ms)No.133, dated 30.12.2015.

3. Since the impugned proceedings have been passed without the submission of the audit report, I am of the view that the impugned proceedings have to be set aside and the petitioner should be given an opportunity to submit an audit report in Form - WW.

4. Mr.Manoharan Sundaram learned Additional Government Pleader, appearing for the respondent also submitted that liberty may be given to the petitioner to submit the audit report.

5. Having regard to the submissions made by the learned counsel on either side, the impugned proceedings dated 18.11.2015 is set aside and the petitioner is directed to file the audit report before the authority, within a period of two weeks from the date of receipt of a copy of this order and on receipt of the same, the respondent shall pass fresh orders, on merits and in accordance with law.

With these observations, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.
Rj

s/d-
Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

To
The Commercial Tax Officer
Nandambakkam Assessment Circle No.17
Loganathan Nagar 2nd Street, Choolaimedu
Chennai-94.

+ 1 cc to Mr.M.Desingu,Advocate SR 6035

+ 1 cc to Spl.Govt.Pleader (Taxes), SR 6225.

svi(co)
prk8/2

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