In the High Court of Judicature at Madras

Dated : 07.10.2016

Coram :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.35753 of 2016 & & WMP.No.30715 of 2016

M/s.Anjalachi Agency,
rep. by its Proprietor ...Petitioner

Vs

The Deputy Commercial Tax Officer
(CT), Cuddalore Taluk Assessment
Circle, Cuddalore. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in Assessment Order in TIN 33564403923/2015-16 dated 12.9.2016, quash the same as illegal and unconstitutional and direct the respondent to grant an opportunity to the petitioner as provided under Section 22(4) of the Tamil Nadu Value Added Tax Act, 2006 to produce their books of accounts and verify the same before passing fresh orders of assessment.

For Petitioner : Mr.R.Ganesh Kanna
For Respondent : Mr.K.Venkatesh, GA

ORDER

Mr.K.Venkatesh, learned Government Advocate accepts notice for the respondent. Heard both.

2. In this writ petition, the petitioner challenges an order of assessment passed under the Tamil Nadu Value Added Tax Act, 2006 for the year 2015-16.

3. All the issues raised by the petitioner are factual in nature. The respondent recorded a finding that the petitioner, though filed e-returns in Form-I-1, did not file Annexure II. If that is the case, then the e-returns themselves are defective. However, all the factual issues cannot be adjudicated in a writ petition.

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4. Hence, the writ petition is held to be not maintainable and is accordingly dismissed. No costs. Consequently, the above WMP is also dismissed.

5. The petitioner is granted 30 days' time from the date of receipt of a copy of this order to file an appeal and move for stay. Till then, the respondent shall not initiate any coercive action.

-Sd/-
Assistant Registrar

// True Copy //

Sub Assistant Registrar

To
The Deputy Commercial Tax Officer, (CT)
Cuddalore Taluk Assessment Circle, Cuddalore.

+1 CC.The Government Pleader (Taxes) Sr.No.58149
+1 cc to MR.A.RAVI CHANDRAN, Advocate Sr.No.57916

WP.No.35753 of 2016&
WMP.No.30715 of 2016

RSY(C)
RRI 15/11/2016

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