

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.Nos.3579, 3580 and 3581 of 2016
and
WMP Nos.2947, 2948 and 2949 of 2016

Tvl.Babuji Civil Constructions,
rep by its Proprietor
C. Saravanan,
No.50, Bajanaikoil Street,
Mambalapattu,
Villupuram Taluk

.. Petitioner in all the writ
petitions

vs

The Assistant Commissioner,
Villupuram - T Assessment Circle,
Ground Floor, Integrated C T Buildings,
Collectorate, Master Plan Complex,
Villupuram

.. Respondent in all the writ petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorari to call for the records in respect of the Proceedings in TIN Nos.33884682116/2011-12 dated 15.10.2015, 33884682116/2012-13 dated 15.11.2015 and 33884682116/2013-14 dated 30.11.2015 of the respondent under the Tamil Nadu Value Added Tax Act, 2006 and quash the same.

For petitioner : Mr.S.P. Asokan
For respondent : Mr.S. Manoharan Sundaram
AGP (T)

COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of Certiorari to call for the records in respect of the Proceedings in TIN Nos.33884682116/2011-12 dated 15.10.2015, 33884682116/2012-13 dated 15.11.2015 and 33884682116/2013-14 dated 30.11.2015 of the respondent under the Tamil Nadu Value Added Tax Act, 2006 and quash the same.

2. The respondent, in his Notice dated 06.04.2015, proposed to revise the assessment order on the basis of his reported verification of the Departmental Web Site and resultant allegations that certain sales, alleged to have been made by some dealers to the petitioner, were not reflected in the monthly returns submitted by the petitioner. According to the petitioner, they did not have any access to the Departmental Website. The petitioner, in his letter dated 06.05.2015, requested the respondent to give a copy of purchase invoices of Web Report for the purchase details gathered from other dealer Annexure - II and the Check post movements. Further, the petitioner requested sixty days time for re-checking their accounts.

3. In the respondent's proceedings dated 15.10.2015, the respondent had totally ignored the letter dated 06.05.2015 and stated that the dealer, having received the notice, has not filed any objection.

4. It is the case of the petitioner that the respondent did not give any opportunity to the petitioner to cross examine those alleged sellers.

5. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondent, submitted that the respondent is willing to furnish all the details to the petitioner and in such an event, the respondent may be directed to pass a fresh order, after giving an opportunity to the petitioner.

6. Having regard to the submissions made by the learned counsel on either side, the impugned orders dated 15.10.2015, 15.11.2015 and 30.11.2015 are set side and the matter is remitted back to the respondent for fresh consideration.

7. The respondent is directed to produce all the details and documents to the petitioner and pass fresh order, after affording an opportunity of hearing to the petitioner, on merits and in accordance with law.

8. With these observations, all the writ petitions are allowed. No costs. Consequently, connected MPs are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

sr

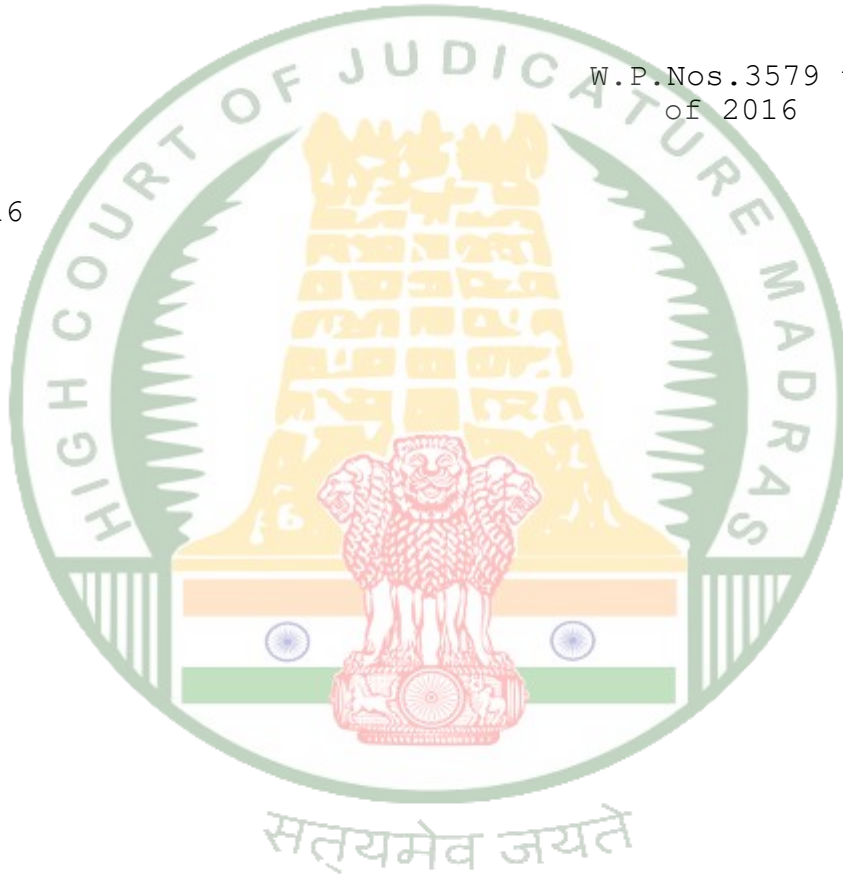
To

The Assistant Commissioner,
Villupuram - I Assessment Circle,
Ground Floor, Integrated C T Buildings,
Collectorate, Master Plan Complex,
Villupuram

+ 1 cc to Special Government Pleader SR.7472

W.P.Nos.3579 to 3581
of 2016

GJ(CO)
Eu 09.02.16



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