In the High Court of Judicature at Madras

Dated : 24.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.41252 & 41253 of 2016
and WMP.Nos.35225 to 35228 of 2016

M/s.Sri Vinayaka Agencies, rep.
by its Proprietor J.Chandrababu ...Petitioner

Vs

The Commercial Tax Officer, Arni,
Tiruvannamalai District. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records on the file of the respondent in its impugned proceedings respectively in TIN No. 33984562675/2013-14 dated 30.11.2015 and TIN No.33984562675/2014-15 dated 2.5.2016 and quash the same.

For Petitioner : Mr.S.Rajasekar
For Respondent : Mr.S.Kanmani Annamalai, AGP

COMMON ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006. In these writ petitions, the petitioner challenges the assessment orders for the year 2013-14 and 2014-15 respectively dated 30.11.2015 and 2.5.2016.

3. The impugned orders are on account of a scrutiny done by the Department by way of random selection under Section 22(3) of the said Act. Though the petitioner was granted an opportunity to file their objections, they failed to do so. The revision of total and taxable turnover is on account of the mismatch, which was detected on verification of Annexure II filed by the other end dealer through the departmental website.

4. The learned counsel for the petitioner submits that though, in the impugned orders, it has been stated that the details of such purchases were enclosed in a separate sheet along with the show cause notices, the same were not enclosed.

5. However, the petitioner has not filed copies of the show cause notices to establish the same. Therefore, such contention raised by the petitioner stands rejected. Nevertheless, considering the fact that the total and taxable turnover has been redetermined based on verification in the departmental website, this Court is inclined to grant an opportunity to the petitioner to file appeals before the Appellate Authority namely the Appellate Deputy Commissioner (CT), Vellore.

6. Accordingly, the writ petitions are disposed of, granting 30 days time, from the date of receipt of a copy of this order, to the petitioner to file appeals before the Appellate Deputy Commissioner (CT), Vellore and if the same are filed within the said time limit, the appeals shall be entertained without reference to the question of limitation. It is needless to state that the petitioner shall comply with the mandatory condition of pre-deposit at the time of filing the appeals. No costs. Consequently, the above WMPs are closed.

24.11.2016

Internet : Yes

To
The Commercial Tax Officer, Arni, Tiruvannamalai District.

RS

T.S.SIVAGNANAM,J

RS

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