In the High Court of Judicature at Madras

Dated : 01.12.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.42020 & 42021 of 2016
& WMP.No.35960 of 2016

Indian Oil Corporation Ltd., rep.
by its Senior Manager (Finance)/
TNSO J.Boominathan ...Petitioner

Vs

The Deputy Commissioner (CT)-IV,
Large Taxpayers Unit, Egmore,
Chennai-8. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of a

(i) Writ of Certiorari to call for the records on the files of the respondent in herein in TIN : 33270460111/2015-16 dated 27.10.2016 and quash the same (WP.No.42020 of 2016); and

(ii) a Writ of Certiorarified Mandamus to call for the records on the files of the respondent herein in TIN : 33941021809/2015-16 dated 21.11.2016 and quash the same while directing the respondent herein to re-dispose the application dated 14.11.2016 (WP.No.42021 of 2016).

For Petitioner : Mr.N.Prasad
For Respondent : Mr.K.Venkatesh, GA

COMMON ORDER

Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner is a Government of India Undertaking, engaged in the purchase and trading of various petroleum products and is registered under the provisions of the Tamil Nadu Value Added Tax Act, 2006. In these writ petitions, the petitioner has challenged the order of assessment passed under the provisions of the said Act for the assessment year 2015-16 and the order rejecting the application for rectification filed by the petitioner under Section 84 of the said Act.

3. The petitioner has been compelled to approach this Court on the ground that the Assessing Officer did not consider the detailed evidence filed by the petitioner in the form of monthly returns of M/s.Chennai Petroleum Corporation Limited (hereinafter referred to as M/s.CPCL), proof of payment of tax by M/s.CPCL, revised annexures by M/s.CPCL, which are duly authenticated. It is further submitted that had proper exercise been done by verifying the documentary evidence produced by the petitioner, the error would not have occurred.

4. On the above submissions, this Court directed the learned Government Advocate to get instructions in the matter. Today, the learned Government Advocate submits that the respondent - Assessing Officer is willing to re-consider the matter after due verification of the documents that may be produced by the petitioner and reconciliation would be done.

5. In the light of the said stand taken by the respondent, the writ petitions are allowed, the impugned orders are set aside and the matter is remitted back to the respondent for fresh consideration. The respondent shall consider the documentary evidence produced or that may be produced by the petitioner, get clarification from the Assessing Officer of M/s.CPCL and redo the assessment in accordance with law. No costs. Consequently, the above WMP is closed.

01.12.2016

Internet : Yes

To
The Deputy Commissioner (CT)-IV, Large Taxpayers Unit, Egmore,
Chennai-8.

RS

<u>T.S.SIVAGNANAM,J</u>

RS

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and WMP.No.35960 of 2016

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