IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.12.2016

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.Nos.42427 to 42429/2016 & WMP.Nos.36308 to 36310/2016

M/s.V.K.N.Steels
rep.ny its Proprietor, K.Palanivelu
No.2/2, Panagal Road,
Tiruvarur. .. Petitioner in all the writ petitions

Vs

The Commercial Tax Officer
Tiruvarur Assessment Cricle
Tiruvarur. .. Respondent in all the writ petitions

Writ petitions filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of the respondent in TIN No.33833921830/2012-2013 ; TIN No.33833921830/2013-2014 ; and TIN No.33833921830/2014-2015 dated 19.10.2016 and quash the same as illegal, arbitrary and against the provisions of the Act.

For Petitioner in
all the WPs : Mr.K.Soundararajan

For Respondent in
all the WPs : Mr.K.Venkatesh, GA

COMMON ORDER

Heard Mr.K.Soundararajan, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate accepting notice on behalf of the respondent and with the consent on either side, the writ petitions are taken up for final disposal.

2 The petitioner, who is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 [TNVAT Act], is before this Court, challenging the notices issued by the respondent, proposing to revise the total and taxable turnover for the years 2012-13, 2013-14 and 2014-2015 respectively.

3 The reason for challenging the impugned orders is on the ground that it is solely based upon the verification of the details from the official website. Further, it is pointed out that no details have been provided by the respondent so as to enable the petitioner to give an effective objection. In any event, the impugned proceedings is only a show cause notice. Therefore, this Court cannot intrude the same. However, if the petitioner needs certain details to give an effective objection, the petitioner could very well have approached the Assessing Officer and sought for details. For the reasons assigned by the petitioner, the writ petition cannot be entertained.

4 Accordingly, the writ petitions are dismissed with the following direction:-

The respondent is directed to furnish full details of the mismatch found in Annexure I and II and the details should contain TIN Numbers of the dealers, Invoice number and commodity code, date of the transaction etc., and the petitioner should be granted fifteen days time to submit their objections and on receipt of such objections, the respondent shall afford an opportunity of personal hearing to the petitioner and re-do the assessment in accordance with law.

No costs. Consequently, the connected miscellaneous petitions are also dismissed.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

AP

To

The Commercial Tax Officer
Tiruvarur Assessment Cricle
Tiruvarur.

1 cc to Spl. GP (T), Sr. 71512
2 ccs to Mr.K. Soundararajan, Advocate, Sr. 71805, 71806

WP.Nos.42427 to 42429/2016

KJI (CO)
kk 29/12