



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P(MD).Nos.13432 to 13435 of 2016

and

W.M.P.(MD).Nos.10051 to 10054 of 2016

S.Kumarasamy

... Petitioner in all WPs

Vs

The Commercial Tax Officer (Main)

O/o.Commercial Tax,

Srivilliputhur,

Virudhunagar District.

... Respondents in all WPs

Writ Petitions filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari to call for the records relating to the impugned communication dated 27.06.2016 bearing No.TIN 33416081572/2011-2012, 2012-2013, 2013-2014 and 2014-2015 and quash the same.

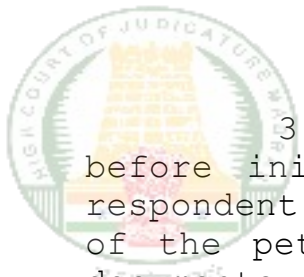
For petitioner : Mr.Arulvadivel @ Sekar for
M/s.T.Antony Arul Raj

For respondent : Mr.R.Karthikeyan
Additional Government Pleader

COMMON ORDER

Since the issue involved in all the Writ Petitions are one and the same, these matters are taken up together and disposed of, by this common order.

2. The petitioner herein is the assessee on the file of the respondent. He challenges the impugned order, dated 27.06.2016, issued by the respondent, on the ground that there is violation of the principles of natural justice, since the respondent failed to provide the details sought for by the petitioner, in the explanation dated 30.12.2015.



3. Learned counsel for the petitioner submitted that, before initiation of the proceedings, a duty is cast upon the respondent to provide the necessary documents to defend the case of the petitioner in a better manner. In the present case, the documents sought for by the petitioner were denied. Drawing the attention of this Court to the explanation given by the petitioner dated 30.12.2015, he stated that when the petitioner sought for almost six documents, the respondent simply stated that it can be seen in the website. Therefore, it is highly impossible to give a detailed reply. When the respondent indicates that the web report shows the commodity-wise details, Bill Nos. and date, TIN No and Name and Address of the consignor etc., petitioner wants to know the source by which the respondent has arrived at the figure demanded in the impugned orders. Since the same has not been furnished, the petitioner is put to prejudice, therefore, the impugned order is to be interfered with by this Court, he pleaded.

4. Learned Government Advocate submits that the transactions said to have effected by the petitioner, connected invoices about movement of goods, etc would be very well available with them and, that being so, the petitioner cannot demand the documents with a view to drag on the matter, in one way or the other. However, the respondents are ready to furnish whatever the documents that are available with them, if the petitioner needs any of those documents to substantiate their claim.

5. Considered the rival submissions advanced on either side and perused the materials available on record.

6. When the respondent issued the pre-revision notices, calling upon the petitioner to explain their case as to why revision of assessment should not be made, failing which, penalty will be levied, the respondent is duty-bound to provide the documents demanded by the petitioner. As the issue involved in all these Writ Petitions lies in a narrow compass, in order to give a quietus to these matters, the petitioner is directed to be present before the respondent on 09.09.2016, at 3.00 p.m, and after hearing him with regard to the relevancy of the documents, the respondent shall consider and provide the same to the petitioner, on the same date and the petitioner is directed to give explanation within a period of two weeks, thereafter. Needless to mention that, after getting explanation from the petitioner, the respondent is directed to pass appropriate orders, on merits and in accordance with law, within a period of four weeks, thereafter. It is made clear that this Court has not expressed any opinion on the merits of the matter.

7. With the afore-said observations, the orders impugned in the Writ Petitions stand set aside and the Writ Petitions stand disposed of, to the extent indicated above. However, there shall be no order as to costs. No costs.



Consequently, the connected miscellaneous petitions are closed.

Sd/
Assistant Registrar (CS-II)

/True Copy/

WEB COPY

Sub Assistant Registrar.

To

The Commercial Tax Officer (Main)
O/o.Commercial Tax,
Srivilliputhur,
Virudhungan District.

+1CC to M/S.T.Antony Arul Raj, Advocate, SR.No. 40266

W.P (MD) .Nos.13432 to 13435 of 2016

and

W.M.P. (MD) .Nos.10051 to 10054 of 2016
28.07.2016

ssm

AM/AAL.MPA/SAR-III/30.08.2016/3P/3C