In the High Court of Judicature at Madras

Dated: 09.01.2017

Coram

The Honourable Mr.JUSTICE RAJIV SHAKDHER

Writ Petition No.602 of 2017

Tvl.Sathya Agencies,
rep. by Proprietor
No.7, Rangan Street,
Tindivanam - 604 001
Villupuram District.

.... Petitioner

Vs.

The Commercial Tax Officer,
Tindivanam Main Assessment Circle,
Tindivanam - 604 001
Villupuram District.

.... Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorari calling for the records on the files of the respondent proceedings in TIN/33374722430/2014-15 dated 19.08.16 and quash the same being violated the principles of natural justice, illegal, invalid and against the law and also law laid down by this Hon'ble Court.

For Petitioner : Mr.Vijayakumar
for M/s.Thirumavalavan

For Respondent : Mr.K.Venkatesh, G.A.

O R D E R

1. Issue notice. Mr.K.Venkatesh, accepts notice on behalf of the respondent.

1.1. With the consent of the counsels for parties, the Writ Petition is taken up for hearing and final disposal.

2. This Writ Petition is directed against the order dated 19.08.2016, passed by the respondent. The impugned order pertains to the Assessment Year (A.Y) 2014-15.

2.1. Via the impugned order, the petitioner has been called upon to pay the tax, in the sum of Rs.2,88,165/-.

3. The main plank, on which, the impugned order is pivoted, is that, the information available on the Department's website did not match with the information available in the monthly returns filed by the petitioner.

4. A perusal of the impugned order shows that material particulars have not been disclosed to the petitioner, which forms the basis of the impugned order.

5. Mr.Venkatesh, who appears for the respondent, cannot, but submit, that non-supply of relevant information would constitute a breach of principles of natural justice.

6. Accordingly, the impugned order is set aside.

6.1. The respondent will issue a fresh notice to the petitioner, if found necessary, for imposing tax. The requisite material, based on which, the allegation of suppression of sales is levelled, will be supplied to the petitioner. The petitioner will be given a liberty thereafter, to file its objections. The respondent, will hear the petitioner and thereafter, pass a speaking order.

6.2. Needless to say that, if, the order passed is against the interest of the petitioner, it shall have the liberty to challenge the same, albeit, in accordance with law.

7. The Writ Petition is disposed in the aforementioned terms. Consequently, the connected Miscellaneous Petition stands closed. However, there shall be no order as to costs.

sd/
Assistant Registrar(CSII)

/true copy/

Sub Assistant Registrar

sl

To

The Commercial Tax Officer,
Tindivanam Main Assessment Circle,
Tindivanam - 604 001
Villupuram District.

+1cc to Mr.S.Thirumavalavan Advocate, SR.No.1853
+1cc to the Special Government Pleader SR.No.2109
+1cc to Mr.D.Vijayakumar Advocate,SR.No.2328

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VSN(CO)
GN(31/01/2017)