IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.11245 of 2017
and
WMP.No.12180 of 2017

M/s.Narasimulu Agencies
Represented by its Proprietor,
No.35, M.G.Road, Villupuram
Now at No.10, Melanumar Koil Street,
Villupuram. .... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Villupuram-I Assessment Circle,
Villupuram. .... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records of the respondent in TN 33224680075/2015-2016 dated 13.01.2017 and quash the same as passed contrary to the provisions of the TNVAT Act and without authority of law.

For Petitioner : Mr. P.Rajkumar

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Mr.K.Venkatesh, learned Government Advocate, takes notice for the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order passed by the respondent dated 13.01.2017, wherein the Input Tax Credit of Rs.99,854/- was reversed under section 27(2) of the Tamil Nadu Value Added Tax, Act, 2006 also by levying penalty under section 27(4) (i) of the said Act.

3. Heard both sides.

4. It is not in dispute that the impugned order came to be passed only on the reason that TIN number of the petitioner was wrongly shown by the seller as 33221680075 instead of 33224680075. It is the case of the respondent that such mistake committed was repeated on several transactions and therefore, the respondent is justified in reversing the credit.

5. The learned counsel for the petitioner submitted that it was purely by oversight, the mistake was committed without having any intention, especially when the correct TIN of the petitioner is 33224680075 which can be verified from the Registration Certificate.

6. The learned Government Advocate appearing for the respondent submitted that if the petitioner produces the original Registration Certificate showing the correct TIN number, the same will be considered and fresh orders will be passed.

7. Considering the above said facts and circumstances and considering the fact that the impugned order was passed only on the reason that the wrong TIN number was shown, that too by oversight, I am of the view that the petitioner should be given one more opportunity for producing the original Registration Certificate in order to substantiate their claim.

8. Accordingly, this writ petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the respondent to pass fresh orders, after giving an opportunity of hearing to the petitioner, who in turn shall produce the original Registration Certificate to the respondent for perusal and to pass fresh orders. Whole exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

mk/dna

To

The Deputy Commercial Tax Officer,
Villupuram-I Assessment Circle,
Villupuram.

+1cc to the Special Pleader Sr.39475
+1cc to Mr.P.Rajkumar, Advocate Sr.38253

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srg 09/06/2017