IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.01.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.2278 of 2017
And
W.M.P.No.2244 of 2017

M/s.ARM Supreme Home Needs
Represented by its Partner
A.R.Madhavan ... Petitioner

Vs.

The Assistant Commissioner (CT),
Villupuram - I Assessment Circle,
Villupuram. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent in TIN/3345682325/2013-14 and quash the order dated 28.09.2016 as passed based on the details gathered from the Departmental Website (Web Report) and without providing a copy of the same to the petitioner and so passed contrary to the provisions of the TNVAT Act and also against the principles of natural justice and also to further direct the respondent to provide all the documents relating to the other end dealer's sales annexure (annexure II), to grant opportunity to the petitioner to cross examine them and to file objections and thereafter to pass orders in accordance with law.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

1.Issue Notice. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepts notice on behalf of the respondents. With the consent of the learned counsels for parties, the writ petition is taken up for hearing and final disposal.

2.By virtue of the instant writ petition, challenge is laid to the order dated 28.09.2016, whereby, the respondent has reversed Input Tax Credit to the extent of Rs.3,55,868/-.

3.To be noted, the impugned order pertains to assessment orders 2013-14.

4.Perusal of the impugned order would show that no reasons whatsoever have been given for reversal of ITC of Rs.3,55,868/-.

5.I have put this aspect to Mr.Annamalai, who appears for the respondent. Mr.Annamalai, cannot, but, submit that there are no reasons discernible from the order.

6.In these circumstances, this Court is constrained to set aside the impugned order, with liberty to the respondent to redo the assessment. Before re-commencing the exercise, if found necessary, the respondent will afford personal hearing to the petitioner. Needless to say, the respondent will pass a speaking order: a copy of which will be supplied to the petitioner.

7.The writ petition is accordingly disposed of. Consequently, the connected pending application is also closed. However, there shall be no order as to costs.

sd/
Assistant Registrar

/true copy/

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Villupuram - I Assessment Circle,
Villupuram.

+1cc to Mr.P.Rajkumar Advocate SR.No.5985

+1cc to the Special Government Pleader SR.No.6261.

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EV(CO)
GN(14/02/2017)