IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.09.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.24717 of 2017 & W.M.P.No.26076 of 2017

Tvl.Ajantha Hardwares, Rep. by its
Partner, Mr.S.Jainulabudeen
21, New Mosque Street,
Tindivanam-604 001, Villupuram District. ... Petitioner

Vs.

The Commercial Tax Officer [Main],
Tindivanam Assessment Circle,
Nehru Street, Tindivanam. ... Respondent

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the flies of the respondent in TIN/33454720737/2016-17 dated 24.08.2017 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law or issue.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.S.Kanmani Annamalai,
Special Government Pleader

O R D E R

Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Special Government Pleader for the respondent.

2.The petitioner is aggrieved by the impugned assessment order dated 24.08.2017 for the assessment year 2016-17 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short "TNVAT Act") primarily on two grounds.

3.Firstly on the ground that stock statement copies, which were sought for by the petitioner in their reply dated 07.08.2017, were not furnished and the respondent, in the assessment order, would state that it is an afterthought.

4.The second ground on which the impugned order questioned is by stating that the revision notice dated 24.08.2017 proposed to re-assess the petitioner's turnover for the assessment year 2016-17 under Section 27(1)(a) of the TNVAT Act, but the main assessment order has been passed under Section 22(4) of the TNVAT Act. Learned Government Advocate on instructions submitted that this is an error, which has crept in the impugned order.

5.So far as furnishing of the copies of the stock statement is concerned, it appears that the Assessing Officer maintains a stand that copies have been furnished. However, in the impugned order of assessment, there is no such specific averment. Therefore, this Court is inclined to issue appropriate direction to issue copies of the stock statement, without going into the controversy whether it has been furnished earlier or not.

6.For the above reasons, this writ petition is allowed, the impugned order is set aside and the respondent is directed to furnish a set of copies of the stock statement within a period of one week from the date of receipt of a copy of this order. On receipt of the said statement, the petitioner shall file their further objections within a period of one week thereafter. On receipt of the objections, the respondent shall afford an opportunity of personal hearing and re-do the assessment in accordance with law. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

abr
To

The Commercial Tax Officer [Main],
Tindivanam Assessment Circle,
Nehru Street, Tindivanam.

+1cc to Mr.D.Vijayakumar, Advocate in sr.no.69233

W.P.No.24717 of 2017

NR 25/10/2017