IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.10.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25016 of 2017 &
W.M.P.Nos.26403 & 26404 of 2017

Tvl.Chandran Steels, rep. by its
Partner-T.Rathi, No.76-A, Raja Street,
Coimbatore, Coimbatore District. ... Petitioner

-Vs-

The Assistant Commissioner (CT),
Oppanakara Street Circle,
Coimbatore-18, Coimbatore District. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorari, calling for the records on the file of the respondent in the impugned proceedings in TIN:33451860886/2014-15, dated 30.06.2017, quash the same as contrary to the principles of natural justice.

For Petitioner:Mrs.R.Hemalatha

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

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O R D E R

Heard Mrs.R.Hemalatha, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent. With consent on either side, this writ petition is taken up for final disposal.

2.The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short "TNVAT Act") has filed this writ petition challenging the revision of assessment dated 30.06.2017 for the assessment year 2014-15. The only ground on which the impugned order has been challenged is by contending that the Revenue had proposed revision of assessment on the alleged ground of default in deduction of Tax Deducted at Source under Section 13 of the TNVAT Act and sought to recover the same in terms of Section 13(8) of the TNVAT Act, but upon receipt of the objections filed by the petitioner, the Revenue has now made the assessment in terms of Section 5 of the TNVAT Act by levy of tax at 5% and 14.5% by adoption of formula without reference to the actual figures maintained in the books of accounts. On a perusal of the revision notice dated 16.03.2017 and the impugned assessment order, it is clear that the stand taken by the petitioner is perfectly correct.

3.Thus, for the above reasons, the impugned order is liable to be interfered with and the matter is remanded to the respondent for fresh consideration. Accordingly, this writ petition is allowed, the impugned order is set aside and the matter is remanded to the respondent for fresh consideration, who shall fix a specific date for personal hearing, hear the petitioner and re-do the assessment in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

abr

To

The Assistant Commissioner (CT),
Oppanakara Street Circle,
Coimbatore-18, Coimbatore District.

+1cc to Mr.R.Hemalatha, Advocate sr.71513

+1cc to Special Government Pleader (Taxes), sr.71353

W.P.No.25016 of 2017

ss(26/10/2017)