IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2017

CORAM:

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.25672 of 2017

Jay Marbles,
rep. by its Proprietor,
Landmark Pillar,
No-30, 1/52B, Poonamallee High Road,
Nerkundram,
Chennai 600 107. ... Petitioner

vs.

The Commercial Tax Officer,
Nolambur Assessment Circle,
Station No.176-B, M.T.H. Road,
Villivakkam, Chennai 600 049. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records of the respondent in TIN 33661346040/2014-15, dated 17.05.2017 and quash the same as illegal, arbitrary and against the principles of natural justice and further direct the respondent to grant an opportunity to the petitioner to produce the available records towards the claim of ITC.

For Petitioner : Ms.C.Rekha Kumari

For Respondent : Mr.K.Venkatesh,
Government Advocate (Taxes)

O R D E R

The petitioner has come up with this Writ Petition seeking to quash the proceedings of the respondent in TIN 33661346040/2014-15, dated 17.05.2017 and further direct the respondent to grant an opportunity to them to produce the available records towards the claim of ITC.

2. According to the petitioner, he is a registered dealer carrying on the business of Marble, Granites, etc. For the impugned assessment year 2014-15, deemed assessment was completed and the returns filed by the petitioner were accepted. While so, the respondent issued a revision notice dated 06.02.2017, proposing to reverse the claim of ITC of Rs.64,988/- on the ground that suppliers from whom the goods were purchased have not filed their returns and paid the tax thereon. It is the case of the petitioner that he was under the fond impression that his Accountant would have filed all the documents and based on the same, the respondent has not proceeded further. However, the impugned order was passed only on 17.05.2017 and served on the petitioner on 06.06.2017.

3. Learned counsel for the petitioner submitted that the petitioner has paid the said sum of Rs.64,988/- to the respondent on 05.09.2017.

4. Heard the learned counsel on either side and perused the material documents available on record.

5. Since the entire amount has been paid by the petitioner and that the time limit for preferring an appeal, i.e. 60 days, has expired, this Court permits the petitioner to prefer an appeal before the Appellate Authority within a period of 15 days from the date of receipt of a copy of this order. On receipt of such appeal, the Appellate Authority shall consider the same and pass appropriate orders within a period of three months thereafter.

The Writ Petition is disposed of with the above direction. No costs. Consequently, connected W.M.P.No.27086 of 2017 is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To:

The Commercial Tax Officer,
Nolambur Assessment Circle,
Station No.176-B, M.T.H. Road,
Villivakkam, Chennai 600 049.

+1 CC to Government Pleader, High Court, Chennai Sr.No.71165

+1 CC to Ms.C.Rekha Kumari, Advocate Sr.No.71079

Order in
W.P.No.25672 of 2017

MN(CO)

KP(26.07.2017)