

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 24.01.2017
CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.1738 of 2017
And
W.M.P.No.1721 of 2017

M/s.Sakthi Joineries
Represented by its Partner
Mr.M.V.Selvaraaj ... Petitioner

Vs.

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
No.10, Palaniappa Maaligai,
Greens Road, Chennai - 600 006. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the impugned proceedings of the respondent in TIN :33291503335/2014-2015 and quash the order dated 24.11.2016 as passed contrary to section 22(2) of the TNVAT Act and so without authority of law and also against the principles of natural justice.

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 respondent. With the consent of the learned counsels for parties, the writ petition is taken up for hearing and final disposal.

2.This writ petition is directed against the order dated 24.11.2016. This writ petition pertains to the assessment year 2014-2015. A perusal of the impugned order would show that the respondent has imposed a tax of Rs.2,04,01,087/- on the petitioner. The impugned order shows that the dealer was served with notice, prior to passing of the impugned order and, given an opportunity to file his objections and produce the records.

2.1. Via the impugned order the respondent has mulcted the petitioner with tax, broadly, for the following reasons:

i) The petitioner had claimed sales return qua which documents had not been filed.

ii) The petitioner had reported exempted turnover, for which action, again, no supporting documents had been filed.

iii) The petitioner had claimed TDS qua which, purportedly, the requisite certificates had not been filed and, for this reason, TDS adjusted, was disallowed.

3. Learned counsel for the petitioner, on the other hand, argues that relevant documents were filed. In particular, it is stated that the original invoices with regard to labour charges were filed, despite which, the same were not taken into account, and, therefore, the addition to taxable turnover was erroneous. According to the petitioner, the impugned order also reversed the Input Tax to the extent of Rs.37,94,534/-.

4. Learned counsel for the petitioner says that in the impugned order, no reasons have been given for reversal of ITC. Similarly, insofar as TDS is concerned, counsel for the petitioner says that relevant copies of the TDS certificates are available, which can be produced before the respondent.

5. I have put to the learned counsel for the petitioner as to whether, he would want to prefer an application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, to bring these facts to the notice of the respondent.

6. Learned counsel for the petitioner says that he will do the needful, within three days of receipt of a copy of the order.

6.1. The counsel for the respondent says that this modality could be followed.

7. Accordingly, the writ petition is disposed of, with a direction to the respondent to pass an order on an application being moved by the petitioner under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. The respondent will allow the petitioner to file original documents in support of his objections, if any, if not, already filed. The respondent will also afford a personal hearing in the matter to the petitioner. Needless to say, the respondent will pass a speaking order while considering the application under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, if filed, in the time frame given above, with due expedition, though, not later than one week.

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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

pri/sl

To

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
No.10, Palaniappa Maaligai,
Greens Road, Chennai - 600 006.

+1 cc to Mr.P.Rajkumar Advocate sr 4435
+1 cc to Special Government PLeader(T) sr 4551

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