IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.17396 of 2017
and
W.M.P.No.18898 of 2017

Tvl. GVD Civil Construction,
Rep by its Partner Mr.V.G.Dhaneesh,
5, Selvam Nagar Main Road,
Pallikaranai,
Chennai- 600 100 ... Petitioner

Vs

The Assistant Commissioner (CT)
Madipakkam Assessment Circle
4th Main Road, BHEL Nagar,
Medavakkam, Chennai-100 ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the files of the respondent proceedings in TIN/33060987373/2014-15 wrongly mentioned as TIN/33140982673/2014-15 dated 31.03.2017 and quash the same.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate who accepts notice for the respondent.

2. The petitioner who is the registered dealer on the file of the respondent under the provisions of Tamil Nadu Value Added Tax, 2006, is aggrieved by an order of assessment dated 31.03.2017, for the year 2014-2015, only with regard to issue No.2. The said issue pertains to purchase mismatch between the buyer and the seller annexures, under which the respondent has stated that the petitioner is ineligible to claim ITC.

3. While responding to the notice dated 17.10.2016 issued by the respondent to the petitioner, they sent a reply on 13.12.2016 requesting to provide details such as return filed by the sellers for said period, in which it is alleged there is a difference. The also requested for copies of the web reports, in which there is a difference of turnover. Inspite of such request made by the petitioner, the respondent had not furnished the same and completed the assessment.

4. On notice being ordered in the Writ Petition, the learned Government Advocate has obtained instructions from the assessing officer and stated that one of the dealers whose returns were verified and mismatch has been found by the petitioner, is a dealer registered within the jurisdiction of the respondent himself. Therefore, the respondent is ready to furnish full details to the petitioner.

5. In the light of the above, this Writ petition is allowed and the findings rendered by the assessment officer, in respect of Issue no.2, in impugned order dated 31.03.2017, alone is set aside and the matter is remanded back to the respondent, with a direction to the respondent to furnish the full details as sought for by the petitioner,with regard to the allegation of mismatch and permit the petitioner to submit the objections, within a period of fifteen days from the date of furnishing the details and after which the assessment shall be redone in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

arr

To

The Assistant Commissioner (CT)
Madipakkam Assessment Circle
4th Main Road, BHEL Nagar,
Medavakkam, Chennai-100.

+1cc to Mr.D.Vijayakumar, Advocate, S.R.No.48898
+1cc to the Special Government Pleader(T), S.R.No.49448

W.P.No.17396 of 2017

MP(CO)
CA(02/08/2017)