IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.18936 to 18938 of 2017 &
W.M.P.Nos.20444 to 20446 of 2017

M/s.Prakash Medicals Agency,
Rep. by its Proprietor,
No.561/2, Medavakkam Main Road,
Kovilambakkam,
Chennai – 600 117. ... Petitioner in all WPs.

Vs.

Assistant Commissioner (CT),
Madipakkam Assessment Circle,
No.4, Medavakkam Main Road,
Chennai – 600 091. ... Respondent in all WPs.

Prayer: Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the respondent to quash the impugned proceedings in TIN No.33500981020/2013-14, 2014-15 and 2015-16 respectively, dated 30.06.2017 as illegal and against the charging Section 3(1)(b) of TNVAT Act.

For Petitioner
(in all WPs.) : Mr.C.Baktha Siromoni
For Respondent
(in all WPs.) : Mr.K.Venkatesh,
Government Advocate

C O M M O N   O R D E R

Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent. With the consent on either side the writ petitions themselves are taken up for 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 (TNVAT Act) has filed these writ petitions, challenging the orders of assessment under the said Act for the years 2013-14, 2014-15 and 2015-16.

3.It is submitted by the learned counsel for the petitioner that the turnover for all the three assessment years are well below the taxable limit of Rs.10,00,000/-. However, the respondent has taken note of the stock details and treated the same as turnover under the sale suppression and taxed the petitioner at the rate of 14.5%. The petitioner's case is that they are in possession of the entire sale bills as well as the statement filed by them before the Income Tax Department to establish that there is no sales suppression. Therefore, it is submitted that the impugned assessment has to be redone.

4.When these writ petitions came up for admission on 25.07.2017, this Court directed the learned Government Advocate to take instructions from the respondent Assessing Officer. Accordingly, today when the matters are heard, the learned Government Advocate submits on instructions that the petitioner was unable to produce any documents to substantiate that the difference between the opening stock and the closing stock is still available with them, and it is not been sold and that they should not be taken as turnover under the sales suppression. It is further submitted that if the petitioner has all documents to prove the contentions raised by them, it is well open to the petitioner to approach the respondent by way of appropriate representation.

4.In the light of the above, these writ petitions are disposed of, by directing the petitioner to file a petition under Section 84 of the TNVAT Act along with all supportive documents to support their contentions that the turnover for all the three assessment years is less than the taxable limit of Rs.10,00,000/-, within a period of one week from the date of receipt of a copy of this order and if, such a petition is filed, the respondent shall afford an opportunity of personal hearing, peruse the documents produced by the petitioner and if satisfied, re-do the assessment in accordance with law.

Till the above direction is complied with, no coercive action shall be initiated against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

28.07.2017

Index:Yes/No
abr/svki
Note : *Issue order copy on 31.07.2017*

To

Assistant Commissioner (CT),
Madipakkam Assessment Circle,
No.4, Medavakkam Main Road,
Chennai – 600 091.

T.S.SIVAGNANAM, J.

abr/svki

W.P.Nos.18936 to 18938 of 2017

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