HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HON'BLE MS. JUSTICE J. UMADEVI

Writ Petition No.7708 of 2016

ORDER: (per V. Ramasubramanian, J.)

Aggrieved by an order of assessment passed on 29-01-2016 after remand, the dealer under the CST Act, 1956 has come up with the above writ petition.

2. Heard Mr. P. Balaji Varma, learned counsel for the petitioner and Sri S. Suribabu, learned standing counsel for the Commercial Tax.

3. The dispute lies in a very narrow campus. The petitioner produced the invoices relating to his purchases, claiming that the purchases under those invoices were relatable to the export turn over. But the Assessing Officer rejected the same on the ground that all the four purchase orders filed by the petitioner carried a date that was subsequent to the date of export. The petitioner tried to explain that there was a typographical error. But the Assessing Officer rejected the same.

4. The petitioner claims that there are other evidence to show that the purchases were made before the export and that the dates indicated in the purchase orders were only typographical mistakes. If it is so, the petitioner should be given an opportunity to prove the same. It may not be fair to make a person suffer purely on a typographical or clerical mistake.

5. Therefore, the writ petition is allowed, the impugned order is set aside and the matter is remitted back to the respondents, for a fresh consideration. It is open to the petitioner to produce acceptable documents to show that the purchases made under the purchase orders, were in fact made prior to the export and that they were actually relatable to the export. Thereafter, the respondent authorities shall pass orders in accordance with law.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 22-03-2017

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