THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE T.RAJANI

WRIT PETITION NO.18052 OF 2017

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

The proceedings under challenge in this Writ Petition is the assessment order in Form VAT 305 dated 23.01.2017 denying the petitioner input tax credit of Rs.16,85,121/- for the years 2012-13 to 2014-15. It is the petitioner's case that they appeared before the assessing authority on 05.01.2017, and produced copies of the balance sheet for the years 2012-13, 2013-14 and 2014-15 and purchase bills for the year 2015-16 for verification; and they had sought time to produce the other documents. Sri Pavan Kumar Pujari, learned counsel for the petitioner, would submit that the petitioner has subsequently secured all the aforesaid documents from their Tax Consultant, and these documents are now available with them.

The impugned order does not make any reference to the petitioner's request, and it does appear therefrom that the petitioner had neither filed any objections nor did they seek any time pursuant to the notice issued in Form VAT 305 dated 19.12.2016. As it is now stated before us that all these documents are available to be produced before the assessing authority if another opportunity is given, we consider it appropriate to give the petitioner one such opportunity.

Sri T.Vinod Kumar, learned Special Standing Counsel for Commercial Taxes, would request this Court to itself fix a date on which the petitioner should produce the records with a view to avoid delay in the respondent issuing a notice afresh calling upon the petitioner to produce the records. Sri Pavan Kumar Pujari, learned counsel for the petitioner, readily agrees for such an order to be passed.

We consider it appropriate, therefore, to set aside the impugned assessment order, and direct the petitioner to produce the originals of the purchase bills for the years 2012-13, 2013-14 and 2014-15, and their balance sheet for the year 2015-16, before the third respondent on 14.06.2017 at 11 AM. In case the petitioner fails to avail this opportunity, and does not produce the documents before the third respondent at 11 AM on 14.06.2017, it is open to the third respondent to proceed and pass a fresh assessment order in accordance with law without giving any further opportunity to the petitioner.

The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, ACJ)

(T.RAJANI, J)

7th June 2017
RRB