HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT. JUSTICE T.RAJANI

Writ Petition No.29451 of 2017

Order: (per V.Ramasubramanian, J.)

The petitioner has come up with the above writ petition challenging the dismissal of an appeal filed by the Appellate Deputy Commissioner, as against an order of assessment.

2. Heard Mr. V.Bhaskar Reddy, learned counsel for the petitioner and Mr. J.Anil Kumar, learned Special Standing Counsel for the respondents.

3. The main ground on which the petitioner chose not to go before the VAT Tribunal but to come up with a writ petition as against the impugned order of the Appellate Authority is that the incriminating material seized from the third parties, were not furnished to the petitioner and that despite raising the said issue, the Appellate Authority closed its eyes.

4. For testing the correctness of the above contention, we directed the learned Special Standing Counsel to produce the records. In the set of records, there is a statement drawn. That statement contains the dates, the dealers, their places, the invoice numbers and the amounts mentioned in the invoices. It is asserted by the learned Special Standing Counsel for the respondents that this statement was shown to the petitioner before the order of assessment was passed and that it is not a case of this incriminating material not being shown to the petitioner at all.

5. The learned counsel for the petitioner submitted that the statement allegedly shown to his client (whether such statement is correct or not) was not sufficient for the Assessing Officer to come to the conclusion without production of invoices etc. But the said contention does not fall under the category of violation of natural justice.

6. The non-furnishing of the incriminating material would fall under the category of violation of natural justice. But a wrong conclusion (if it is wrong) on the basis of the material available will not fall under the category of violation of natural justice. Therefore, the petitioner should exhaust his appellate remedy. Hence, the writ petition is dismissed, leaving it open to the petitioner to go before the VAT Tribunal. The Registry to return the original impugned order to the petitioner. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

T.RAJANI, J.

07th September, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT. JUSTICE T.RAJANI

Writ Petition No.29451 of 2017
(per VRS, J.)

07th September, 2017.
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