IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.03.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.Nos.6060 to 6064 of 2018 and
W.M.P.Nos.7473 to 7482 of 2018

M/s.Sri Hari Krishna Glass Plywood & Hardware,
rep b y its Proprietor R.Amrit Lal,
No.67/G3, P.M.S. Kollai Street,
Ambur - 635 802, Vellore District.
.. Petitioner in all W.Ps

Vs.

The Commercial Tax Officer,
Ambur, Vellore District. .. Respondent in all W.Ps

Petitions filed under Article 226 of the Constitution of India to issue Writs of certiorari calling for the records on the file of the respondent in his impugned proceedings made in TIN No.33514263737/2012-13, 2013-14, 2014-15, 2015-16 & 2016-17 dated 29.12.2017 quash the same as illegal and contrary to the scheme of the Act.

For Petitioner (in all W.Ps) : Mrs.R.Hemalatha
For Respondents (in all W.Ps) : Mr.M.Hariharan, Additional Government Pleader (Tax) (R1 to R3)

C O M M O N O R D E R

By consent, the above Writ Petitions are taken up for final hearing at the admission stage itself.

2.The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records on the file of the respondent in his proceedings dated 29.12.2017 for the assessment years 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17 and to quash the same.

3.It is the case of the petitioner that for the assessment years 2012-13 to 2016-17, the petitioner has filed the monthly returns in Form-I declaring the total and taxable turnover in terms of Section 21 of the TNVAT Act read with Rules 7(1), 7(5) and 7(7) of the TNVAT Rules. The assessment has been completed for the assessment years 2012-13 to 2016-17 under Section 22(2) of the TNVAT Act. The Enforcement Wing officials inspected the petitioner's place of business from 22.11.2016 to 24.11.2016 and noticed certain defects. Upon receipt of the Inspection Report, the respondent had issued notices dated 27.11.2017 for the said assessment years. The respondent has passed the proceedings for the assessment years dated 29.12.2017. The respondent being quasi-judicial authority has relied on 3rd party records in framing the assessment. The respondent has also passed the revised assessment on the basis of Department Website Report on purchase details from Website Report.

4.The learned counsel appearing for the petitioner submitted that an opportunity may be given to the petitioner to file objections before the respondent. In such an event, the impugned order may be set aside and the respondent may be directed to redo the assessment in accordance with law.

5.Mr.M.Hariharan, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the petitioner may be directed to file objections within a time frame and thereafter, the respondent may be directed to decide the matter afresh, in accordance with law.

6.In view of the submissions made by the learned counsel on either side, since the petitioner has not filed their objections so far, in order to give one more opportunity to the petitioner, the impugned orders are set aside and the matter is remitted back to the respondent for fresh consideration. The petitioner is directed to file their objections within fifteen (15) days from the date of receipt of a copy of this order. The respondent is directed to decide the matter afresh, after giving due opportunity of personal hearing to the petitioner, as expeditiously as possible.

7.With these observations, the Writ Petitions are allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IX)

//True copy//

Sub Assistant Registrar

va

To

The Commercial Tax Officer,
Ambur, Vellore District.

+1cc to Mr.R.Hemalatha, Advocate SR.No.20380
+1cc to Special Government Pleader SR.No.21040

+4cc to Mr.R.Hemalatha, Advocate SR.No.20380(12/04/2018)

W.P.Nos.6060 to 6064 of 2018 and
W.M.P.Nos.7473 to 7482 of 2018

GMI(CO)
GN(28/03/2018)