IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.04.2018

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.25471 to 25473 of 2017
and
W.M.P.Nos.26911 to 26913 of 2017

M/s. Palaniandavar Textiles,
rep. by its Proprietor. ...Petitioner in all W.Ps.

Vs.

The Assistant Commissioner (CT) (FAC)
Chithode Circle, Erode. ...Respondent in all W.Ps.

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records of the respondent, in his proceedings in TIN : 33726257020/2014-15, 2015-16, and 2016-17 and to quash the assessment order, dated 02.08.2017.

For Petitioner in all W.Ps. : Mr.B.Raveendran
For Respondent in all W.Ps. : Mrs.G.Dhanamadhri
Government Advocate

COMMON ORDER

Heard Mr.B.Raveendran, the learned counsel appearing for the petitioner and Mrs.G.Dhanamadhri, the learned Government Advocate, appearing on behalf of the respondents.

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, for brevity) have filed these Writ Petitions, challenging the assessment orders passed under the provisions of TNVAT Act for the assessment years 2014-15, 2015-16, and 2016-17.

3. The petitioner has questioned the impugned assessment orders on two grounds. i) Firstly, on the ground of violation of principles of natural justice and ii) Second ground being that the contention raised by the petitioner that, the dealers with whom, the petitioner had transactions, have had valid registration certificate at the relevant time, has been brushed aside. Further, it is submitted that, the question of petitioner proving the movement of goods does not arise, since

the said provision came into effect only from 29.01.2016.

4. On perusal of the material papers, filed in support of the Writ Petitions as well as the objections given by the petitioner/dealer, I find that the dealer has enclosed the x-copies of the invoices for the relevant years. In any event, if the petitioner has continuous transactions with those dealers, there will not be any difficulty for the petitioner to produce proof to show that, those dealers were, in fact, registered dealers on the date, on which, transactions were done by the petitioner with them. Therefore, this Court is inclined to grant one more opportunity to the petitioner to go before the Assessing Officer to establish that the transactions done by the petitioner was with the dealers, who had valid registration certificate at the relevant time.

5. Accordingly, the Writ Petitions are disposed of, by directing the petitioner to treat the impugned assessment orders as show cause notices, and file additional reply to the same, enclosing all relevant copies to prove that, they had transactions with the dealers, whose registration certificate were valid. The respondent, on receiving the additional reply, shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

s/d-
Assistant Registrar(CS-V)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT) (FAC)
Chithode Circle, Erode.

+1 CC to Spl. Govt. Pleader(T) sr 30442

RSI(CO)
SP(09/05/2018)