IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.30924 of 2013
and
M.P.No.1 of 2013

M/s.Kanishk Gold Pvt Ltd,
Rep by its Managing Director,
Mr.Boopesh Kumar Jain,
No.39,North Usman Road,
7th Floor,T.Nagar,Chennai-600 017.
... Petitioner

Vs.

The Assistant Commissioner(CT),
T.Nagar(south) Assessment Circle,
Chennai-600 028.
... Respondent

Prayer : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, call for the records of the respondent in TIN.33381542619/2012-13 quash the impugned order dated 31/10/2013.

For Petitioner : Mr.V.Sundareswaran

For Respondents: Ms.G.Dhanamadhri
Government Advocate (Taxes)

O R D E R

Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate (Taxes) appearing for the respondents.

2.The petitioner has challenged the impugned order re-fixing and re-determining the petitioner's total and taxable turnover for the assessment year 2012-13. The contention raised by the petitioner is that Section 63-A of the Tamil Nadu Value Added Tax Act provides for submission of Form-WW within seven months from the end of the year in duplicate and the impugned assessment order in question is 2012-2013. The petitioner has time to file Form-WW till 31.10.2013 and subsequently, the time was extended up to 31.12.2013. The petitioner has filed Form-WW on 31.03.2013 and produced a copy of the letter delivery book and endorsement of the letter delivery book to the respondent.

3.Considering the same, the respondent could not have passed the impugned order prior to the expiry of the said date 31.10.2013. The written instructions given to the learned Government Advocate does not specifically deny the petitioner's contention that they have filed Form-WW, subsequently, on 31.12.2013 i.e., within the extended period.

4.For the above reasons, the writ petition is allowed and the impugned order is set aside and the matter is remanded back to the respondent for fresh consideration and the respondent shall consider the Form-WW filed by the writ petitioner on 31.12.2013 and re-do the assessment in accordance with law after affording an opportunity of personal hearing to the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

maya

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner(CT),
T.Nagar (South) Assessment Circle,
Chennai 600 028.

+1cc to Special Government Pleader SR.No.5235
+1cc to Mr.V.Sundareswaran, Advocate SR.No.4470

AK(CO)
sm:14.2.2018