IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.07.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.14916 of 2018

M/s.Sivasakthi Exports,
Rep., by its Partner,
40/1-E, Karaipudur (PO),
Veerapandi (via),
Tirupur-641 605. ... Petitioner

vs

The State Tax Officer,
C.T.Annex Building,
Kumaran Road, Tirupur-1. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus to direct the respondent herein to take on file the revised return filed by the petitioner for the month of April 2017 on 27.12.2017 and grant refund of Input Tax Credit as per the manual return in Form W filed by the petitioner for the months of March 2017 to June 2017.

For Petitioner : Mrs.Hema Muralikrishnan

For Respondent : Mrs.G.Dhana Madhri,
Government Advocate (Taxes)

O R D E R

Heard Mrs.Hema Muralikrishnan, learned counsel for the petitioner and Mrs.G.Dhana Madhri, learned Government Advocate (Taxes) for the respondent.

2.With the consent on either side, this writ petition is taken up for final disposal.

3.The petitioner seeks for a direction upon the respondent to take on file the revised return filed by the petitioner for the month of April 2017 and to grant refund of input tax credit by taking note of the manual return in Form W filed by the petitioner for the months of March 2017 to June 2017.

4.The learned Government Advocate (Taxes) vehemently opposed the prayer sought for and submitted that under the scheme of the Tamil Nadu Value Added Tax Act, 2006 electronic returns alone are accepted. In fact, identical plea was raised in a batch of cases arising under the Income Tax Act, 1961 as to whether an assessee can be permitted to file a return without Aadhar number. Interim orders have been granted by the Hon'ble Division Bench of this Court as well as the Hon'ble Division Bench of the Delhi High Court permitting the assessees to file manual returns. Though, under the Income Tax Act, 1961 the procedure of e-filing alone is contemplated except for two cases viz., assessees who have income less than Rs.5 lakhs and assessees who have income of Rs.80 lakhs and above. Though the order passed by the Hon'ble Division is an interim order, the endeavour of the respondent in the instant case should be to collect appropriate rate of tax by making a proper assessment. Therefore, in my considered view, no prejudice will be caused to the interest of Revenue, if the prayer sought for by the petitioner is accepted.

5.Accordingly, this writ petition is disposed of by directing the respondent to take on file the revised return filed by the petitioner on 21.12.2017 as well as the manual return in Form W, afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. It is made clear that this order shall not be treated as a precedent, but has been passed taking note of the peculiar facts and circumstances of the case. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

The State Tax Officer,
C.T.Annex Building,
Kumaran Road, Tirupur-1.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.50964
+1cc to the Spl Government Pleader, S.R.No.51468

W.P.No.14916 of 2018

GJ(CO)
GSP(30/08/2018)