IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :17.07.2018

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.15978 of 2018
&
W.M.P No.19006 of 2018

M/s.Baragath Steel Corporation,
Represented by its Proprietor,
Mr.A.AhamadhuSah .. Petitioner

Vs.

The Assistant Commissioner (CT)
Kancheepuram Assessment Circle
Kancheepuram .. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the impugned proceedings of the respondent in TIN.33801640843/2014-2015 and quash the impugned proceedings dated 03.04.2017 as passed contrary to the provisions of the TNVAT Act and in violation of principles of natural justice.

For Petitioner : Mr.P.Rajkumar
For Respondent : Ms.G.Dhana Madhri
Government Advocate

O R D E R

Heard Mr.P.Rajkumar, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate appearing for the respondent. Since the learned Government Advocate has got written instruction from the Assessing Officer, the writ petition is taken up for final disposal.

2.The petitioner is aggrieved by the order passed by the Assessing officer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the Assessment year 2014-15. The assessment has been completed on two grounds. Firstly on the ground that the petitioner has not paid any tax though their taxable turn over exceeded the threshold limit under Section 3 of the Tamil Nadu Value Added Tax Act. The second ground being, though the petitioner was informed to produce the purchase bill, sale bills along with income tax return for verification on 22.07.2016 and reminded on 10.03.2017, they having not produced the same.

3.The petitioner has referred to a notice dated 03.08.2016 issued by the respondent and relying upon the contents of the said notice, it is submitted that the respondent himself has accepted that the dealers have produced the original purchase invoices, copy of monthly returns filed and also copy of balance sheet for the assessment year 2014-15. The respondent in the written instruction given to the Government Advocate reiterates the stand taken in the impugned assessment order.

4.Considering the disputed factual position, this Court is of the view that the said controversy need not be adjudicated any further and an opportunity should be granted to the petitioner to produce the documents which are in his custody and to treat the assessment order as show-cause notice and submit their objections within 15 days from the date of receipt of a copy of this order along with the documents in support of their claim. On receipt of the objections along with the documents, the respondent shall afford an opportunity of being heard, verify the documents and take an independent decision in the mater on merits and in accordance with law. No costs. Consequently, the connected miscellaneous petition is closed.

gpa

Sd/
Assistant Registrar(cs-VII)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT)
Kancheepuram Assessment Circle
Kancheepuram

+1 CC to MR.P.RAJ KUMAR Advocate sr.no.46823
+1 CC to Special Government Pleader sr.no.47684

W.P.No.15978 of 2018 &
W.M.P No.19006 of 2018

KS (CO)
ASK(30/07/2018)