In the High Court of Judicature at Madras

Dated : 02.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.16259 & 16260 of 2018
& WMP.Nos.19361 & 19362 of 2018

Tvl.Jai Hanuman Engineering
Works rep.by its Proprietor
Thiru D.Dhamodaran ...Petitioner

Vs

The Deputy Sales Tax Officer,
Thirukazhukundram Assessment
Circle, No.42, Wahab Nagar,
Thirukazhukundram, Kanchipuram
District. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari to call for the records of the respondent respectively in TIN/33051602601/2014-15 and TIN/33051602601/2015-16, both dated 27.4.2018 and quash the same as arbitrary and illegal.

For Petitioner : Mr.S.Ramanan

For Respondent : Mrs.G.Dhana Madhri, GA

COMMON ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner has filed these writ petitions challenging the assessment orders passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the years 2014-15 and 2015-16.

3. The learned counsel for the petitioner submits that they have produced all the details to establish that they are dealing with agricultural equipment, which are exempted goods, that the other purchases were used as consumables and that the remaining were used for their own machinery as spare parts. According to

the learned counsel, though they were all exempted purchases, the petitioner, while filing the monthly returns, inadvertently reported them as 'zero rated sales' instead of 'exempted sales'.

4. Considering the fact that the petitioner produced the purchase details before the Authority concerned and that they claim that a mistake has crept in while filing the monthly returns, this Court is of the view that one opportunity may be granted to the petitioner to go before the Assessing Officer.

5. Accordingly, the writ petitions are disposed of by directing the petitioner to treat the impugned proceedings as show cause notices and submit their objections within a period of three weeks from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing and complete the assessments on merits and in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

RS
To
The Deputy Sales Tax Officer,
Thirukazhukundram Assessment
Circle, No.42, Wahab Nagar,
Thirukazhukundram,
Kanchipuram District.

+ 2 ccs to Mr. S. Ramanan, Advocate Sr.42146
+ 1 cc to Special Government Pleader Sr.42846

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SV(CO)
EU(13/07/2018)