IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.07.2018

CORAM :

The Hon'ble MR.JUSTICE T.S.SIVAGNANAM

W.P. Nos.16636 to 16640 of 2018
and W.M.P.Nos.19849 to 19853 of 2018

Sri Mahalakshmi Traders
Rep. by its Proprietor, N.Mohan.
.. Petitioner in all WPs.

-vs-

The Sales Tax Officer,
Krishnagiri Assessment Circle,
Krishnagiri. .. Respondent in all WPs.

Petitions filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorari to call for the records on the file of the respondent in TIN: 33643303899/2009-10, 33643303899/2011-12, 33643303899/2012-13, 33643303899/2013-14 and 33643303899/2014-15 dated 23.04.2018 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : M/s.G.Dhanamadhri
Govt. Advocate

O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate, appearing on behalf of the respondent. Since this Court is satisfied that there has been violation of principles of natural justice, the writ petitions are taken up for disposal at this stage.

2.The petitioner's turnover for the relevant assessment years was proposed to be reversed on the ground that there is some mis-match between the details in the monthly return filed by the petitioner in Form I, when compared with the details available in the department website. To the notice dated 05.02.2018, the petitioner made a request to supply the full details regarding the discrepancies, namely, party name, TIN number, Invoice number, Invoice date, Invoice amount, etc.

3.From the instructions given by the respondent to the learned Government Advocate, it is seen that there is no record to show that full details were furnished to the petitioner. In any event, the matter pertaining to "mis-match" issue, there is a necessity to conduct an enquiry into the matter, as held by this Court in the case of JKN Graphics Solution Pvt. Ltd., vs. Commercial Tax Officer, reported in (2017) 99 VST 343. Hence, this Court is of the view that the assessment should be redone.

4.Accordingly, the writ petitions are allowed, the impugned orders are set aside and the matter is remanded to the respondent for fresh consideration, who shall afford an opportunity of personal hearing to the petitioner and re-do the assessment in accordance with law. No costs. Consequently, W.M.P.Nos.19849 to 19853 of 2018 are closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

sra

To

The State Tax Officer
Krishnagiri.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.43591

+1cc to the Spl Government Pleader, S.R.No.44162

W.P.Nos.16636 to 16640 of 2018

GSP(17/07/2018)