IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2018

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.1895 of 2018

and

W.M.P.No.2381 of 2018

Arunnachala Impex Private Limited,
Rep.by its Managing Director,
S.Kalaivani,
No.192/237, Thambu Chetty Street,
Parrys, Chennai - 600 001. ...Petitioner

Vs.

State Tax Officer,
Harbour Assessment Circle,
No.116, Angappa Naicken Street,
Chennai - 600 001. ...Respondent

Prayer:

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, to direct to the respondent to provide the details regarding mis-match issue as per the request of the petitioner's reply letter, dated 26.12.2017 for the years 2011-2012 to 2014-2015 and in addition for the year 2014-2015 provide details regarding the assessment of turnover of Rs.64,95,97,500/-.

For Petitioner : Mr.N.Murali

For Respondent : Mrs.G.Dhanamadhri
Government Advocate

O R D E R

Heard Mr.N.Murali, the learned counsel appearing for the petitioner and Mrs.G.Dhanamadhri, the learned Government Advocate for the respondent.

2. The petitioner, who is a trader and registered dealer on the file of the respondent, under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) and Central Sales Tax Act, 1956 (CST Act) is engaged in the business of sale of various consumers products and provisions to Tamil Nadu Civil Supplies Corporation (TNCSC).

3. In this Writ petition, the petitioner seeks for issuance of a Writ of Mandamus, to direct the respondent to provide details regarding mis-match issue, as per the request made in the petitioner's reply, dated 26.12.2017, for the years 2011-12 to 2014-15, and in addition for the year 2014-15

4. The learned Government Advocate, on instructions, from the Assessing Officer submits that the Assessing Officer has received only one page note from the Audit Department/TNCSC and the Assessing Officer has addressed the Audit Department/TNCSC to furnish the basis of finding rendered by the Audit, that there is no gross discrepancy in the sales tax turnover, and as and when the details are received from the Audit Department, the same would be considered and appropriate information would be furnished to the petitioner. However, in the interregnum, the Assessing Officer would state that the petitioner may be directed to appear before the Assessing Officer and produce copies of invoice, which are in their possession, so that, the respondent can start a verification process on the allegation made regarding the mis-match between the details furnished in the return and the information available in the Department Website.

5. The learned counsel appearing for the petitioner would submit that, from August, 2017 onwards, notices have been issued by various officer and the petitioner has been extending full co-operation to the Department, and unless and until the petitioner is informed, as to what is the basis for arriving at the value of Rs.64,95,97,500/- and information is furnished to the petitioner, they will not be in a position to submit effective reply.

6. Considering the predicament now faced by the Assessing Officer, who is awaiting for proper instructions from the Audit Department/TNCSC regarding the request made by her for furnishing necessary documents, I am of the view that the petitioner may extend some more co-operation to the Assessing Officer to takeaway the matter.

7. Therefore, in the light of the above, the Writ petition is disposed of by directing the Authorized Representative of the petitioner to appear before the respondent, within a period of two weeks from the date of receipt of a copy of this order at a convenient time of the respondent and produce all the copies of the invoice pertaining to the subject transaction and the respondent shall examine the same and the respondent should not pass orders before based on those documents but shall await for the information that she has sought for from the Audit Department/TNCSC, and as soon as such information is received, necessary opportunity should be granted to the petitioner for submitting their objections, which can be done only if the relevant information is furnished to the petitioner and only after thorough enquiry into the matter, the respondent should consider and complete the assessment.

8. With the above directions and observations, this Writ petition is disposed of. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

klt/sd

To

The State Tax Officer,
Harbour Assessment Circle,
No.116, Angappa Naicken Street,
Chennai - 600 001.

+1 CC to Government Pleader, High Court, Chennai Sr.No.9931

+1 CC to Mr.N.Murali, Advocate Sr.No.9544

W.P.No.1895 of 2018

SJ(CO)
KP(27/02/2018)