

In the High Court of Judicature at Madras

Dated : 01.8.2018

Coram :

The Honourable Mr. Justice T.S.SIVAGNANAM

Writ Petition No.19659 of 2018 &
WMP.Nos.23091 & 23092 of 2018

M/s.Sri Ganapathy Traders and
Industries rep.by its Proprietor
Ravi Kaliappan ...Petitioner

Vs

The Assistant Commissioner (ST),
Pollachi Rural Assessment Circle,
Pollachi, Coimbatore District. ...Respondent

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari to call for the
records of the respondent in his proceedings in TIN
33212283550/2013-14 dated 14.5.2018 and quash the same as
illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts
notice for the respondent. Heard both. By consent, the writ
petition itself is taken up for final disposal.

2. The petitioner, which is a registered dealer on the file
of the respondent under the provisions of the Tamil Nadu Value
Added Tax Act, 2006, is dealing in agricultural motor pump sets
less than 10 H.P.

3. The respondent issued the notices both dated 01.11.2017 proposing to revise the turnover for the assessment year 2013-14 under the provisions of the said Act. The reason for proposing to revise the turnover was based on verification of annual returns of the dealer in Form I along with Annexure II of the selling dealer as well as Annexure I of the purchasing dealer. Thus, the basis for revising the turnover is the information collected by the respondent from the official website of the Tamil Nadu Commercial Taxes Department.

4. The petitioner submitted their reply both dated 14.11.2017 and with regard to the proposal to assess the deemed turnover at 14.5%, the petitioner specifically stated that they are trading in agricultural motor pump sets below 10 H.P., which come under 5% category and objected to the proposed revision. With regard to the allegation that there is a discrepancy in the annual returns in Form I, an explanation was given by the petitioner and reliance was also placed on certain decisions of various High Courts. The petitioner also made a specific request to give the invoice-wise details for the alleged purchases made by them, so that they can verify and rebut the same. However, the respondent, without affording an opportunity of personal hearing, completed the assessment and passed the impugned order.

5. On a perusal of the impugned order, this Court finds that the respondent has not considered the objections given by the petitioner nor the request made by them to give invoice-wise details. The impugned order is vitiated on the ground of non application of mind and is devoid of reasons. All that the respondent states is that the objections filed by the dealer were carefully examined and that the purchase and the sales details were taken from the official website of the Tamil Nadu Commercial Taxes Department. The impugned order is a classic example as to how the assessment should not be completed. The respondent, as an Assessing Officer, abdicated his statutory duties and without due application of mind, passed the impugned order and for all the above reasons, the impugned order is held to be illegal and unsustainable in law.

6. Accordingly, the writ petition is allowed, the impugned order is set aside and the matter is remanded to the respondent for a fresh consideration. The respondent is directed to furnish the invoice-wise details to the petitioner as requested by them, after which, the petitioner shall be granted 15 days' time to submit their objections. On receipt of the objections, the respondent shall consider the same and if any further

clarification is required, call for such clarification, peruse the documents that the petitioner may produce and redo the assessment on merits and in accordance with law by passing a speaking order. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST), Pollachi Rural Assessment Circle, Pollachi, Coimbatore District.

+1cc to the Special Government Pleader Sr.52529

+1cc to Mr.S.Ramanathan, Advocate Sr.52608

WP.No.19659 of 2018 & WMP.
Nos.23091 & 23092 of 2018

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srg 27/08/2018

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