



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.01.2018

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Nos.817 to 820 of 2018
and
W.M.P.(MD).Nos.881 to 884 of 2018

M/s. Manoj Traders,
Rep. by its Proprietor Mr.Mathiazhagan,
No.35, Sanrangapani West Sannadhi,
Kumbakonam-I,
Tanjore District.

.. Petitioner in all the Writ Petitions

Vs.

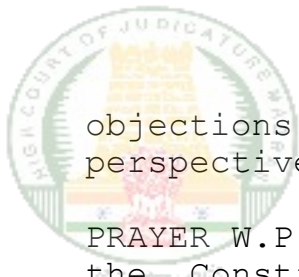
The Assistant Commissioner (CT),
Kumbakonam-I Assessment Circle,
Kumbakonam.

.. Respondent in all the Writ Petitions

PRAYER IN W.P. (MD) No.817 of 2018: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN No. 33903941046/2012-13 dated 26.12.2017 and quash the same as it is in violation of the natural justice and invalid and further direct the respondent to re-consider the objections and relevant records along with judgements in all perspective on its merits in accordance with law.

PRAYER W.P. (MD) No.818 of 2018 : Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN No. 33903941046/2013-14 dated 27.12.2017 and quash the same as it is in violation of the natural justice and invalid and further direct the respondent to re-consider the objections and relevant records along with judgements in all perspective on its merits in accordance with law.

PRAYER W.P. (MD) No.819 of 2018: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN No. 33903941046/2014-15 dated 28.12.2017 and quash the same as it is in violation of the natural justice and invalid and further direct the respondent to re-consider the



objections and relevant records along with judgements in all perspective on its merits in accordance with law.

PRAYER W.P. (MD) No.820 of 2018: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN No. 33903941046/2015-16 dated 29.12.2017 and quash the same as it is in violation of the natural justice and invalid and further direct the respondent to re-consider the objections and relevant records along with judgements in all perspective on its merits in accordance with law.

For petitioner : Mr.R.D.Ganesan
For respondents : Mr.K.Saravanan
Government Advocate
(in all Writ Petitions)

COMMON ORDER

Mr.K.Saravanan, learned Government Advocate takes notice for the respondents in all the writ petitions.

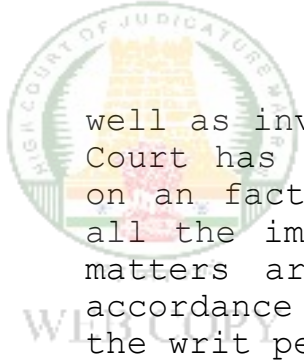
2. By consent of both parties, these writ petitions are taken up for final disposal at the stage of admission itself.

3. In all these four writ petitions, the impugned orders proceed on the premise that the writ petitioner did not file any supportive documents to sustain his objections.

4. The writ petitioner is a registered dealer. He is an assessee under the respondent. The writ petitioner had filed his returns and they are deemed to have been accepted. Subsequently action was taken under Section 27(4) of the Tamil Nadu Value Added Tax Act, 2006 for revising the assessment made in respect of the writ petitioner for those years. The respondent proceeded entirely on the inspection report of the enforcement wing. It is true that in the show cause notice, the writ petitioner was afforded an opportunity to lodge his objection and also present his case personally. The writ petitioner filed a detailed objection along with supportive documents. But while passing impugned order, the respondent authority had stated that the writ petitioner has not furnished material to sustain his objections.

5. The learned counsel appearing for the writ petitioner would strongly contest this finding rendered in the impugned order.

6. This Court called upon the learned Government Advocate appearing for the respondent to pass on the relevant file. A mere look at the file passed on by the respondent would show that the writ petitioner had actually enclosed the comparative statement as



well as invoice vouchers along with his objection. Therefore, this Court has to necessarily hold that the impugned orders are resting on an factually erroneous foundation. In this view of the matter all the impugned orders in the writ petitions are set aside. The matters are remitted to the respondent to pass fresh orders in accordance with law after taking note of the objections lodged by the writ petitioner along with the relevant records.

7. These Writ Petitions are allowed, accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (W)

/True Copy/

Sub Assistant Registrar

To:

The Assistant Commissioner (CT),
Kumbakonam-I Assessment Circle,
Kumbakonam.

+4CC to Mr.R.D.Ganesan , Advocate, SR.No. 43058 to 43061
+1CC to the Special Government Pleader SR.No.43686

ORDER MADE IN
W.P. (MD) Nos.817 to 820 of 2018
and
W.M.P. (MD) .Nos.881 to 884 of 2018
22.01.2018

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