IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 11.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.18037 of 2015

M/s.Sri Latha Traders,
Rep. by its Proprietrix,
No.169, Medavakkam Main Road,
Adambakkam,
Chennai - 600088. ...Petitioner

Vs

Commercial Tax Officer,
Madipakkam Assessment Circle,
Medavakkam,
Chennai - 600100. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in TIN No.33890982503/2011-12 dated 30.04.2015 and quash the order passed therein and to direct the respondent to pass revised orders pursuant to Section 3(4) of the TNVAT Act, 2006 and provide an opportunity of personal hearing under compounding scheme.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.V.Haribabu, AGP

O R D E R

The only ground raised by the petitioner is that, when the impugned order in revision was passed, the authorities have relied upon the details of purchase from the other end dealers and have extracted such details in the order, which according to the petitioner requires to be cross verified by the purchase bills available with the dealers.

2. The learned counsel for the petitioner submits they are willing to produce the purchase bills available with them to establish that their turnover has not exceeded Rs.50,00,000/- and therefore, they are eligible to pay the compounding rate at 0.5%.

3. Taking a liberal view in the mater and by way of giving last opportunity, the impugned order passed by the respondent in TIN No.33890982503/2011-12 dated 30.04.2015, is set aside and the matter is remanded back to the respondent for a fresh consideration, after giving due opportunity of personal hearing to the petitioner. Such an exercise shall be completed within a period of 3 months from the date of receipt of copy of this order. It is made clear that the petitioner shall submit his further objections along with the required purchase bills atleast within 30 days from the date of receipt of copy of this order.

4. Accordingly, the writ petition stands disposed of. No costs.

Sd/-
Assistant Registrar (CO)

//True Copy//

Sub Assistant Registrar

hvk

To

The Commercial Tax Officer,
Madipakkam Assessment Circle,
Medavakkam,
Chennai - 600100.

+1cc to the Special Government Pleader, S.R.No. 59372

W.P.No.18037 of 2015

VSN II(CO)
GN(21/08/2019)