

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.11.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.15625 of 2016
WMP.Nos.13578 & 13579 of 2016

R.S.M. Electricals

represented by its Proprietor,
R.Sathyamurthy

...Petitioner

--Vs--

The Deputy Commercial Tax Officer,
Ranipet

... Respondent

Prayer: Writ Petitiona filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari, calling for the records of the respondent herein in TIN:33424282944/2013-14 dated 09.07.2015 and quash the same.

For Petitioner : Mr.U.Sriram for
Mr.N.Inbarajan

For Respondents: Mr.V.Haribabu
Additional Government Pleader

O R D E R

Though no counter has been filed in this matter despite several opportunities having been granted, Mr.V.Haribabu, learned Additional Government Pleader appearing for the respondent fairly brings to the notice of the Court that the issue that arises relates to a turnover on the basis of an alleged mismatch between verification of the departmental website and the returns filed by the petitioner. Admittedly, and as revealed from the impugned order, the details of sales and collection of tax as culled from the website have been enclosed only with the impugned order and not furnished to the petitioner for rebuttal along with the pre-assessment notice or prior to completion of assessment. There is thus apparently, gross violation of the principles of natural justice.

2. Impugned order dated 09.07.2015 is thus set aside. The Assessing Officer will issue notice afresh to the petitioner and

complete the assessment de novo after hearing the petitioner and considering materials, if any, to be filed by it.

3. This writ petition is allowed in the aforesaid terms. Consequently, connected miscellaneous petitions are closed. No costs.

-s/d-

Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

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To

The Deputy Commercial Tax Officer,
Ranipet

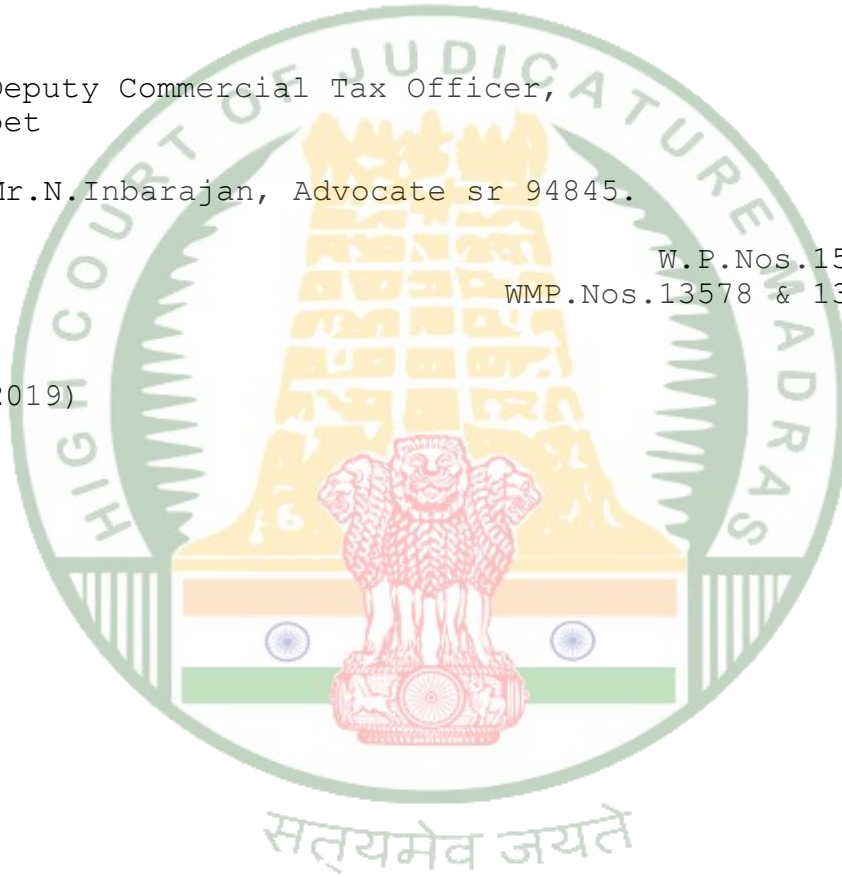
+1 CC to Mr.N.Inbarajan, Advocate sr 94845.

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BS (CO)

SP (26/12/2019)



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