

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.11.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.40826 to 40828 of 2015  
and  
M.P. Nos.1, 1, 1 & 2, 2, 2 of 2015

M/s.Sri Vinayaga Metals,  
Rep. by its Proprietor - R.Selvam,  
No.7/8, Junction Road,  
Vridhachalam - 606 001,  
Cuddalore District. ....Petitioner in all WPs.

Vs

The Commercial Tax Officer,  
Vridhachalam, Cuddalore District. ....Respondent in all WPs.

Common Prayer: PETITIONS filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorari, calling for the records on the file of the Respondent in its impugned proceedings made in TIN:33854422921/2011-2012, 2012-13 and 2013-14 dated 27.02.2015 and 29.04.2015 quash the same.

For Petitioner : Mr.S.Rajasekar in all WPs.

For Respondents : Mr.V.Haribabu,

Additional Government Pleader in all WPs.

C O M M O N O R D E R

These Writ Petitions relate to Assessment Years 2011-12, 2012-13 and 2013-14 in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'). An addition was made to the turnover returned, on the basis of materials procured from the intranet and Departmental website, the Assessing Officer coming to the conclusion that there is a mis-match of turnover as per the annexures to the returns filed by the petitioner and those filed by the selling/purchasing dealers.

2. Admittedly, the aforesaid materials have not been supplied to the petitioner and both learned counsel concur on the position that the issue is covered by an order of the learned Single Judge in the case of M/s.JKM Graphics Solution Private Limited Vs. Commercial Tax Officer (99 VST 343) to be redone de novo.

3. The impugned assessments are set aside and the matters remanded to the respondent/Assessing Authority to be redone de novo after furnishing all relevant particulars to the petitioner and affording due opportunity to him.

4. These Writ Petitions are allowed. Connected Miscellaneous Petitions are closed. No costs.

Sd/-  
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

rkp

To  
The Commercial Tax Officer,  
Vridhachalam, Cuddalore District.

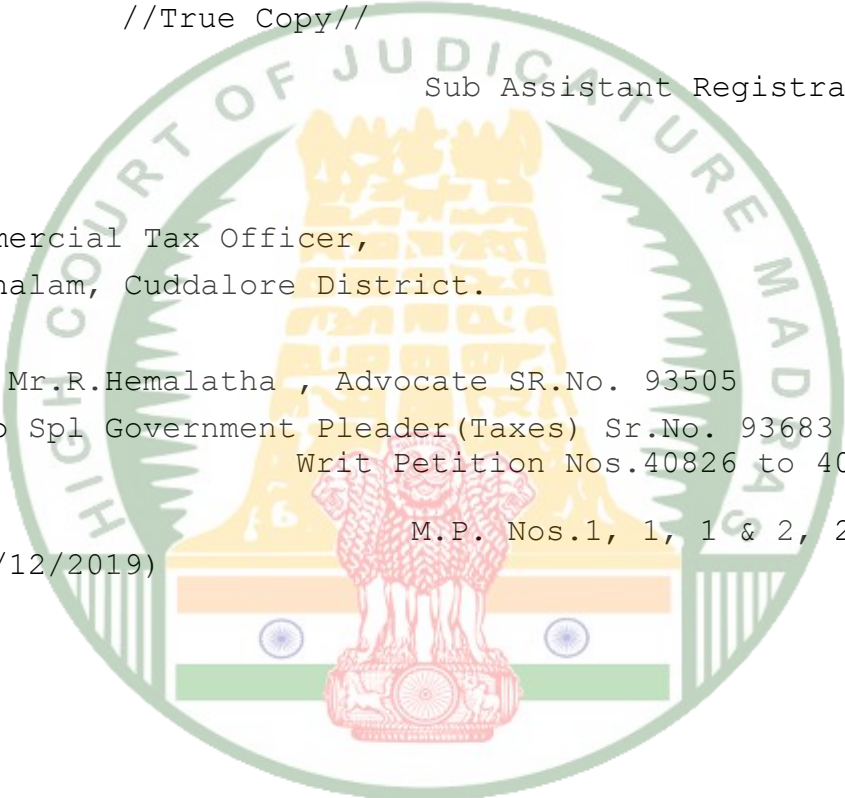
+1cc to Mr.R.Hemalatha , Advocate SR.No. 93505

+1 cc to Spl Government Pleader(Taxes) Sr.No. 93683

Writ Petition Nos.40826 to 40828 of 2015  
and

M.P. Nos.1, 1, 1 & 2, 2, 2 of 2015

A.SK(18/12/2019)



सत्यमेव जयते

WEB COPY