

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 11.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.7280 of 2015

M/s.Perumal Depot & Hardware,
Rep. by its Proprietrix,
No.1/170, Medavakkam Main Road,
Nanmangalam,
Chennai - 600117.

...Petitioner

Vs

Assistant Commissioner (CT),
Medavakkam Assessment Circle,
No.26-D, BHEL Nagar,
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.33360986529/2011-12 dated 22.01.2015 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 under compounding scheme.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.V.Haribabu, AGP

सत्यमेव जयते
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.33360986529/2011-12 dated 22.01.2015, 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

Assistant Commissioner (CT),
Medavakkam Assessment Circle,
No.26-D, BHEL Nagar,
Chennai - 600100.

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

सत्यमेव जयते

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

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