IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.12.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

WRIT PETITION NOS.21371 & 21372 OF 2018
AND W.M.P.NOS.25051, 25052, 25053 & 25054 OF 2018
AND W.M.P. NOS.4237 & 4255 OF 2019

S.Sureshkumar ...Petitioner in both WPs

Vs.

The Commercial Tax Officer,
Chidambaram -I Circle,
Chidambaram,
Cuddalore District. .. Respondent in both WPs

PRAYER:

Petition 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:33194441229/2014-15, 2015-16 dated 13.07.2018 quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : M/s.R.Hemalatha in both WPs

For Respondent : Mr.M.Hariharan, Additional Government Pleader in both WPs

COMMON ORDER

The impugned assessments relating to the period 2014-15 & 2015-16 have been passed in terms of the provisions of Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2. The issue that arises relates to mis-match between the purchase details furnished by the petitioner/dealer and those collected from the website of the Commercial Taxes Department in relation to third party dealers. This issue is covered by an order passed by this Court in the case of JKM Graphics Sales Private Limited, Chennai V. Commercial Tax Officer, Vepery

Assessment Circle (99 VST 343). However, a Review Petition has been filed by the State which is pending before the learned Single Judge for constitution of an appropriate intra- departmental mechanism to deal with cases of mis-match.

3. In the light of pendency of the Review Petition, the Principal Commissioner/Commissioner of Commercial Taxes has also issued a circular bearing No.3 of 2019 instructing the Assessing Officer to keep in abeyance those assessments involving issues of mis-match.

4. Thus, in the light of the aforesaid, the impugned orders in these writ petitions insofar as it is admitted that the details of third party transactions procured from the departmental website have not been furnished to the petitioner, are set aside and remanded to the file of the Assessing Officer. The Officer shall hear the petitioner and pass appropriate orders de novo after the Review Petition is disposed by this Court and in the light of the Circular No.3 of 2019.

5. These Writ Petitions are disposed in the light of the aforesaid terms. Connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

rkp

To

The Commercial Tax Officer,
Chidambaram -I Circle,
Chidambaram, Cuddalore District.

+2cc to M/s.Hemalatha, Advocate in sr.no.102670
+1cc to Special Government Pleader, in sr.no.102640

WP.Nos.21371 & 21372 of 2018

AK(CO)
CS/21/01/2020