IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.12.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.NOS.34708 & 34711 OF 2019
AND
WMP NOS.35466 & 35468 OF 2019

Kumaran Gin & Pressing (P) Ltd.,
Represented by its Director,
Lokambika, No.33/1, Kulathupalayampirivu,
S.Periapalayam, Uthukuli R.S.Via,
Tirupur - 641 607. .. Petitioner in both WPs

Vs.

The State Tax Officer,
Chennimalai Assessment Circle,
Chennimalai. .. Respondent in both WPs

Common Prayer:-

Writ Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records on the files of the respondent in TIN:33242921842/2014-15 and TIN:33242921842/2015-16 respectively dated 12.11.2019 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

(In both WPs)
For Petitioner : Mr.R.Senniappan

For Respondent : Mr.Hari Babu
Additional Government Pleader (Taxes)

COMMON ORDER

Heard Mr.Senniappan, learned counsel for the petitioner and Mr.Hari Babu, learned Additional Government Pleader for the respondent.

2.Since the issue involved is short and also covered by the decisions of this Court in the case of JKM Graphics Solutions Private Limited vs. Commercial Tax Officer, Vepery Assessment Circle, Chennai (99 VST 343) and Althaf Shoes (P) Ltd. vs.

Assistant Commissioner (CT), Valluvarkottam Assessment Circle, Chennai-6 (50 VST 179), by consent and in fact, at request of both learned counsels, the writ petitions are taken up for final hearing and disposal, even at the stage of admission.

3.Orders of assessment for the periods 2014-2015 and 2015-2016 dated 20.11.2019, passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'TNVAT Act') are impugned. The sole issue that arises for consideration is a modification effected to the returned turnover on the ground of alleged mismatch of sales/purchases as reflected in the annexures to the return of turnover filed by the petitioner and the returns of third party dealers that have been culled from the departmental website. Admittedly, these third party particulars have not been furnished to the petitioner for response/rebuttal.

4.In the light of the aforesaid, there being an apparent violation of the principles of natural justice, both the writ petitions are allowed and the impugned order of assessments set aside. No costs. Consequently, connected miscellaneous petitions are closed.

5.The assessments of the petitioner for the periods 2014-2015 and 2015-2016 will be taken up denovo in the light of Circular No.3/2019 dated 18.01.2019, wherein the Principal Commissioner (CT) has directed all cases of mismatch arising from cross verification of returns to be kept in abeyance, till such time a suitable internal mechanism is set up to address the same and completed thereafter, after hearing the petitioner.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vs
To
The State Tax Officer,
Chennimalai Assessment Circle, Chennimalai.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.104799
+1cc to the Government Pleader, S.R.No.105020

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VSNII(CO)
CS/19/12/2019