BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 31.10.2019
CORAM:
THE HONOURABLE MR.JUSTICE M.GOVINDARAJ
W.P(MD)Nos.22944, 22947 & 22966 of 2019
and
WMP(MD)Nos.19693, 19694, 19697, 19698 & 19709
and 19710 of 2019

M/s.S.P.Revati Metal
rep.by its Proprietor P.Soundarapandian
9/21, Ahimsapuram 5th street Extension,
Sellur, Madurai. .. Petitioner in all W.Ps.

Vs.

The State Tax Officer,
Kamarajar Salai Assessment Circle,
Madurai. .. Respondent in all W.Ps.

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified Mandamus calling for the records in TIN No.33756317968/2012-13; 33756317968/2014-15 and 33756317968/2013-14 respectively dated 27.4.2018 issued by the respondent and quash the same as illegal arbitrary and clear violation of principles of natural justice and furthe direct the respondent to pass an order afresh by considering the application dated 6.5.2018 and records filed under section 84 of the Tamilnadu Value Added Tax Act 2006 after affording reasonable opportunity of being heard.

For Petitioner : Mr.S.Karunakar
For Respondent : Mrs.J.Padmavathi Devi
Special Government Pleader
in all the writ petitions.

COMMON ORDER

Mrs.J.Padmavathi Devi, learned Special Government Pleader takes notice on behalf of the respondent. By consent, the writ petitions are taken up for final disposal at the stage of admission itself.

2.The petitioner failed to file monthly returns for the assessment years 2012-2013, 2013-2014 and 2014-2015. However, he has written a letter to the respondent on 06.04.2018 along with original copies of declaration with regard to deduction of sales tax by the Corporation in the contract receipt issued by them. This deduction of sales tax was not taken into consideration in respect of the representation made by the petitioner. Aggrieved over the same, the petitioner is before this Court for a direction directing the assessing authority to revise the assessment under Section 84 of TNVAT Act.

3.It is no doubt that if deductions are made, it will be reflected in the accounts of sales tax department. The Corporation, Madurai, who has given the work contract to the petitioner, would have credited the same in their accounts. All it requires is to verify the existing fact as to whether tax has already been paid or not. If it is paid, it can be adjusted and the balance amount can be directed to be paid. Therefore, the respondent is directed to consider the materials submitted by the petitioner and pass a revised order. In the process, it is open to the respondent to afford an opportunity of personal hearing to the petitioner for the purpose of producing all the relevant records. The process shall be completed within a period of four weeks from the date of receipt of a copy of this order.

4.The writ petitions are disposed of with the above direction. No costs. Consequently, WMP(MD)Nos.19693, 19694, 19697, 19698 & 19709 and 19710 of 2019 are closed.

Sd/-

Assistant Registrar ()

// True Copy //

Sub Assistant Registrar(CS)

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To

The State Tax Officer,
Kamarajar Salai Assessment Circle,
Madurai.

+1 CC to M/s.S.KARUNAKAR, Advocate SR-95219.
+1 CC to SPL GP SR-95435.

W.P(MD)Nos.22944, 22947 & 22966 of 2019
31.10.2019

CS(12.11.2019) 2P 4C