IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.03.2020

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.14519 to 14523 of 2015
and M.P.Nos.1 to 1 of 2015

M/s.Calico Industrial Suppliers
rep.by its Proprietor Udaram
No.3/5, Singanna Naicken Street
Chennai-600 001. ...Petitioner in all the W.Ps.

Vs

The Assistant Commissioner (CT)
Broadway Assessment Circle
No.199, Thambu Chetty Street
Chennai-600 001. ...Respondent in all the W.Ps.

W.P.No.14519 of 2015 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records on the file of the respondent in TIN:33370061289/2010-11 dated 12.01.2015 and quash the same as illegal, contrary to the provisions of the Act, law laid down by this Court and principles of natural justice and fair play.

W.P.No.14520 of 2015 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records on the file of the respondent in TIN:33370061289/2011-12 dated 12.01.2015 and quash the same as illegal, contrary to the provisions of the Act, law laid down by this Court and principles of natural justice and fair play.

W.P.No.14521 of 2015 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records on the file of the respondent in TIN:33370061289/2012-13 dated 12.01.2015 and quash the same as illegal, contrary to the provisions of the Act, law laid down by this Court and principles of natural justice and fair play.

W.P.No.14522 of 2015 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records on the file of the respondent in TIN:33370061289/2013-14 dated 12.01.2015 and quash the same as illegal, contrary to the provisions of the Act, law laid down by this Court and principles of natural justice and fair play.

W.P.No.14523 of 2015 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records on the file of the respondent in TIN:33370061289/2014-15 dated 12.01.2015 and quash the same as illegal, contrary to the provisions of the Act, law laid down by this Court and principles of natural justice and fair play.

For Petitioner in all the W.Ps.	: Mr.T.Pramodkumar Chopda
For Respondent in all the W.Ps.	: Mr.A.N.R.Prathap, Government Advocate (Taxes)

COMMON ORDER

The petitioner herein is a registered dealer under TNVAT and CST Acts and assessee on the files of the respondent herein. The petitioner is carrying on business in the iron and steel products. These writ petitions have been filed against the impugned proceedings issued by the respondent, reversing the claims of Input Tax Credit on the purchases made from registered dealers by the petitioner herein, for the assessment years 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15.

2.The learned counsel for the petitioner has submitted that the respondent ought to have restored the registration certificate of the petitioner instead of passing the impugned orders and reversing the petitioner's claims of Input Tax Credit, without any notice or opportunity. In the absence of providing opportunities, which includes providing the details of the cancellation of the registration of the earlier sellers, cross examination of the earlier sellers and the personal hearing, the impugned orders are bad and illegal. It is specifically submitted that the respondent has erred in reversing the entire claim of Input Tax Credit for the assessment years 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 based on the notice dated 06.08.2014 relating to assessment year 2013-14 which was issued only in respect of reversal of one particular claim of Input Tax Credit and not for the entire claim during the said year.

3.Heard the submissions made by the learned Government Advocate (Taxes) on the submissions made by the learned counsel for the petitioner.

4.This Court finds considerable force in the submission of the learned counsel for the petitioner that the respondent has erred in reversing the entire claim of Input Tax Credit for the assessment years 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 based on the notice dated 06.08.2014 relating to assessment year 2013-14 which was issued only in respect of reversal of one particular claim of Input Tax Credit and not for the entire claim during the said year. In such view of the matter, the impugned proceedings are set aside and the matter is remitted back to the respondent for passing orders afresh. The respondent shall issue fresh notice to the petitioner for all the assessment years in question, grant opportunity to the petitioner for filing objections to the same, grant opportunity of personal hearing to the petitioner, and thereafter pass appropriate orders on merits on the basis of the materials as well as the objections filed by the petitioner. Such an exercise shall be completed within a period of eight weeks from the date of receipt of a copy of this order.

5.The writ petitions are disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

KM

To

The Assistant Commissioner (CT)
Broadway Assessment Circle
No.199, Thambu Chetty Street
Chennai-600 001.

+1cc to Mr.T.Pramod Kumar, Advocate, S.R.No.22743
+1cc to Special Government Pleader, S.R.No.23010

W.P.No.14519 to 14523 of 2015
and M.P.Nos.1 to 1 of 2015

AD(CO)
KKV/08/07/2020