

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 27.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.14313 of 2016
and
W.M.P.No.12498 of 2016

M/s.Innovation Lighting Co.,
Rep., by its Authorized Signatory,
No.78, TVS Nagar, 4th Street,
Padi,
Chennai-600 050.

...Petitioner

Vs.

1.The Joint Commissioner (CT),
Enforcement -II,
Chennai-600 006.

2.The Commercial Tax Officer,
Poonamallee-Group
Enforcement (South)
Chennai-600 056.

3.Assistant Commissioner, (CT) (FAC)
Anna Nagar Assessment Circle,
Chennai-600 049.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records of the second

respondent in his VAT Audit dated 30.06.2015 and quash the same as the VAT Audit was conducted as per the orders of the first respondent who has no jurisdiction as per Section 64(4) of TNVAT Act to conduct VAT Audit.

For Petitioner : Mr.C.Baktha Siromoni

For Respondents : Mr.R.Swarnavel
Government Advocate

ORDER

Today, the matter is listed through Video Conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The learned counsel for the petitioner had predominantly raised a ground challenging the authority of the Joint Commissioner (CT), Enforcement-II, Chennai-600 006, to authorize Audit inspection, in view of Section 64(4) of the Tamil Nadu Value Added Tax Act.

3. Section 64(4) authorizes the Commissioner to order audit of the business by any Officer not below the rank of Deputy Commercial Tax

Officer. Apparently, the Joint Commissioner, who had authorized the audit inspection, is empowered, in view of Section 64(4) and as such, the consequent impugned proceedings itself cannot be sustained.

4. In the light of the above observations, the impugned order dated 30.06.2015 is set aside. However, it is open to the Commissioner for Commercial Taxes to conduct the audit inspection or authorize any Officer not below the rank of Assistant Commercial Tax Officer in this regard, if they choose to do so.

5. Accordingly, the Writ Petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

27.08.2020

Index:yes/no

Internet:yes/no

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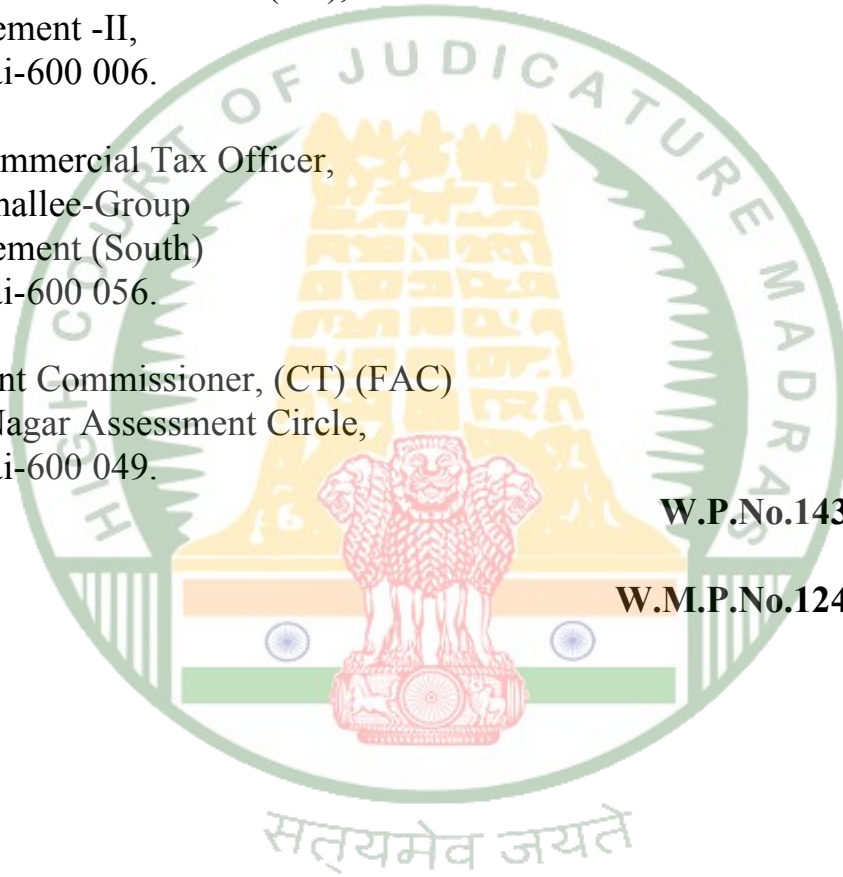
M.S. RAMESH,J.

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To

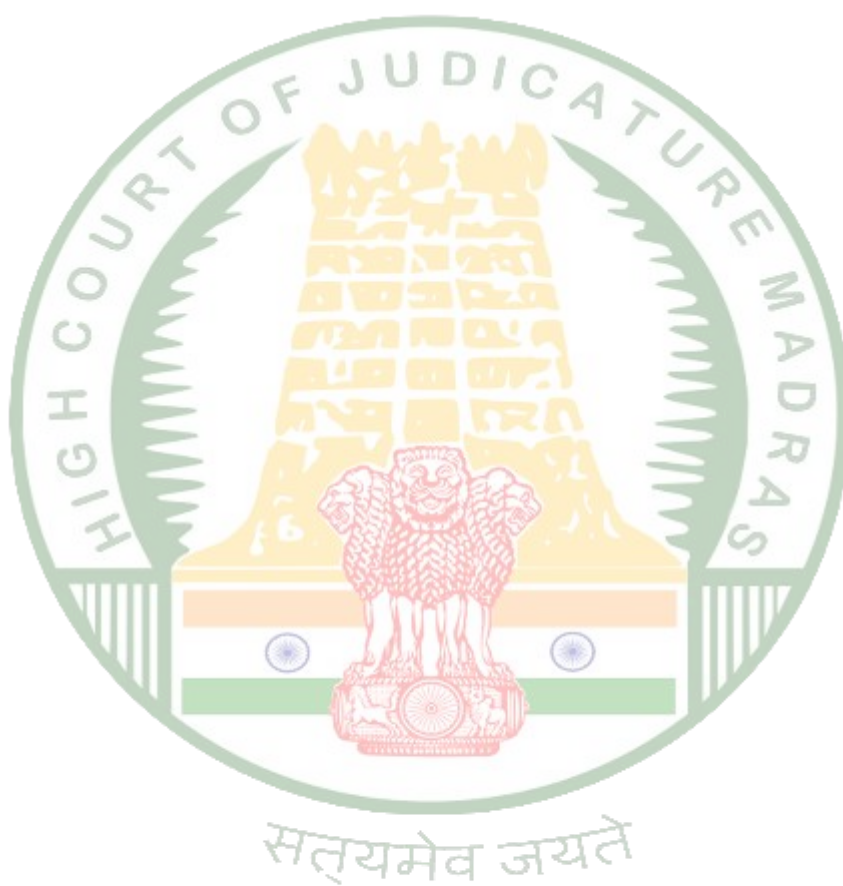
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