IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26307 of 2015
and
M.P.No.1 of 2015

M/s.Saravana Steel,
Represented by its Proprietor Mr.S.Sekar,
Mangalam Road,
Avalurpet, Gingee - 604 202. ... Petitioner

Vs.

1.The Commercial Tax Officer,
Gingee Assessment Circle,
Gingee.

2.The Deputy Commercial Tax Officer,
Gingee Assessment Circle,
Gingee. ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying of the issuance of a Writ of Certiorarified Mandamus, calling for the impugned proceedings of the first respondent in TIN.33094740917/2011-2012 and quash the impugned order dated 30.06.2015 as passed contrary to the provisions of the TNVAT Act and against the principles of natural justice and to further direct the first respondent to consider the revised returns filed by the petitioner and pass a fresh assessment order in accordance with law after granting a reasonable opportunity to the petitioner law.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.R.Swarnavel
Government Advocate (T)

O R D E R

Petitioner has come up with this Writ Petition challenging the impugned notice dated 30.06.2015 and for a further direction to the 1st respondent to consider the revised

Returns filed by them on 10.06.2015, and pass a fresh assessment order, in accordance with law.

2.Learned counsel for the respondent have filed counter, wherein, it is stated that, English Translation of the notice dated 20.01.2015 was issued to the petitioner on 20.02.2015. According to the learned Government Advocate appearing for the Respondents, the petitioner need not be heard, while proceeding to issue revised assessment order.

3.Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent.

4.It is seen that, the petitioner had availed credit and had filed Returns under the TNGST Act. However, the respondents came to the conclusion that on verification of the dates available in the website, the petitioner had purchased from several dealers, which were not shown in the Returns and no tax was paid on the said turnover. The petitioner was issued with the impugned notice and was called upon by the respondents to furnish details.

5.Pursuant to the same, the respondents furnished the extract from the internet regarding the details of purchase from the dealers from whom the petitioner had purportedly purchased goods. Thereafter, the petitioner filed a revised Returns accepting some of the invoices referred to in the web extract given to him. However, the respondents proceeded to pass the impugned order straightaway, without hearing the petitioner.

6.Since, the impugned order has been passed without hearing the petitioner, the impugned order is quashed with a direction to pass appropriate order in accordance with law, after hearing the petitioner within a period of 60 days from the date of receipt of a copy of this order.

7.Accordingly, the Writ Petition stands allowed. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

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To

1.The Commercial Tax Officer,
Gingee Assessment Circle,
Gingee.

2.The Deputy Commercial Tax Officer,
Gingee Assessment Circle,
Gingee.

+1cc to Mr.P.Rajkumar, Advocate, S.R.No. 2119
+1cc to the Special Government Pleader, S.R.No. 3262

W.P.No.26307 of 2015
and
M.P.No.1 of 2015

SR(CO)
GN(24/02/2020)