



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39820 & 39821 of 2015

and

W.M.P.Nos.1 & 1 of 2015

Tvl.Astalakshmi Agencies,
Represented by its Proprietor,
N.Ramesh Kumar,
199, Sengundhapuram,
Bhavani Main Road,
Chittode Post, Erode 638 102. ... Petitioner in both WPs

Vs.

The Assistant Commissioner (CT),
Chitode Assessment Circle,
Erode - 638 009. ... Respondents in both WPs

Prayer in W.P.No.39820 of 2015: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records on the files of the respondent in TIN No.33062901474/2012-13 dated 26.10.2015 and quash the same.

Prayer in W.P.No.39821 of 2015: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records on the files of the respondent in TIN No.33062901474/2013-14 dated 26.10.2015 and quash the same.

For Petitioner : Mr.R.Senniappan
(in both W.Ps)

For Respondent : Mr.A.N.R.Jayaprathap
(in both W.Ps) Standing Counsel

C O M M O N O R D E R

By this common order, both the Writ Petitions are being disposed.



2.The petitioner is aggrieved by the impugned order passed by the respondent on 26.10.2015. Demand has been confined on the ground that the petitioner has been unable to produce the documents to substantiate movement of the goods from Tamilnadu to Kerala for the period between July, August and September 2012. The petitioner had ask time to substantiate the same.

3.The petitioner has now produced the copies of the order passed by the Kerala Value Added Additional Appellate Tribunal, Palacode, wherein receipt of the goods from Tamilnadu has been accepted. The petitioner has also filed their returns declaring the movement of goods from Erode to its branch in Kerala, Karnataka and Puducherry. Since the petitioner had produced the documents to issue has to require fresh consideration by the respondent.

4.In view of the same, the impugned orders are set aside and these cases are remitted back to the respondent to pass appropriate order within a period of three months from the date of receipt of a copy of this order. The petitioner may file objections, if any, within a period of 30 days by considering the impugned order stands quashed as a show cause notice. The respondent shall pass appropriate orders after hearing of the petitioner.

5.These Writ Petitions stand disposed with the above observation. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Chitode Assessment Circle,
Erode - 638 009.

+1cc to the Special Government Pleader Sr.17938

W.P.Nos.39820 & 39821 of 2015
and
W.M.P.Nos.1 & 1 of 2015

ad[co]
srg 09/07/2020