

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.11.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.14724 of 2020 &
WMP.No.18295 of 2020

M/s.G.V.Audio Vision Pvt. Ltd.
Rep. by its Managing Director,
K.K.M.Kathir
No.120/1-2 (Opp.) D & C Apartments,
Sampath Nagar,
Erode - 638 011.

...Petitioner

Vs

The State Tax Officer,
Mettur Road Assessment Circle,
Erode.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying issue a to Writ of Certiorarified Mandamus to call for the records of the respondent in TIN 33363043996/2013-14 and quash the order dated 23.09.2020 passed therein and further direct the respondent to consider the documentary evidences filed before the respondent before passing final orders.

For Petitioner : Mr.B.Raveendran
For Respondents : Mr.ANR.Jayaprathap
Govt.Advocate

सत्यमेव जयते

O R D E R

Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.ANR.Jayaprathap, learned Government Advocate for the respondent.

2. The challenge is to an order of assessment dated 23.09.2020 pertaining to the period 2013-14 and passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'). As recorded by me in docket sheet order dated 13.10.2020, the main ground raised and agitated relates to the

non-consideration of certain materials stated to have been filed by the petitioner in support of its claim of discount amounting to Rs.1,67,85,743/- and other income relating to fitting and installation charges.

3. Notwithstanding whether the supporting material had been filed pending assessment, a compilation of documents in two volumes (vol - I - 213 pages and vol - II - 551 pages), both dated 27.11.2020 have been circulated both to the Court as well as to the Revenue counsel and Mr.Jayapratap agrees that the Assessing Officer can be directed to verify the particulars filed now and redo the assessment insofar as it relates to issue of discount and other income (fittings and installation charges) alone.

4. The petitioner will appear before the Assessing Officer on Monday, the 07th day of December, 2020 at 10.30 a.m. with a copy of the compilations dated 27.11.2020 as referred to above. It is made clear that no further notice will be issued in this regard. After hearing the petitioner and consideration of the documents referred to aforesaid, an order of assessment in relation to the issue of discount and other income (fittings and installation charges) will be passed by the Assessing Officer within a period of one month thereafter, i.e., on or before 07.01.2021. It is made clear that the scope of enquiry shall be restricted only to the materials furnished by the assessee/petitioner before this Court now.

5. This Writ Petition is disposed in the aforesaid terms. No costs. Connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

To

The State Tax Officer,
Mettur Road Assessment Circle,
Erode.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.38016

+1cc to the Spl Government Pleader, S.R.No.38090

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UM(CO)

GSP(16/12/2020)