IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.02.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 33725 to 33731 of 2017
and
W.M.P. Nos. 37361 to 37367 of 2017

Tvl.Space Crafts,
Represented by its Proprietor,
Hanifa M.Mohammed,
No.71/A, Second Floor,
Spencer Plaza,
No.769, Anna Salai,
Chennai - 600 002. ... Petitioner in all W.Ps

Vs

The Deputy Commercial Tax Officer,
Anna Salai Assessment Circle,
TAPJM Annexe Building, 4th Floor,
Greams Road, Chennai - 600 006.
... Respondent in all W.Ps

Common Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the Respondent in TIN.33660640753/2008-2009, 2009-2010, 2013-2014, 2010-2011, 2011-2012, 2012-2013 & 2014-2015 dated 04.05.2017 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

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

For Respondent (in all W.Ps) : Ms. G. Dhanamadhri
Government Advocate

COMMON ORDER

In these Writ Petitions, the petitioner has challenged the impugned orders dated 04.05.2017 passed by the respondent for the Assessment Years 2008-09 to 2014-15.

2. The Petitioner earlier filed W.P. Nos.21059 to 21063 of 2016, challenging the Pre-Revision Notices issued to him by the respondent for the Assessment Years 2008-2009 to 2012-2013, which were disposed by this Court vide order dated 21.06.2016, directing the petitioner to file application under

Section 84 of the TNVAT Act, 2006 for rectification of mistake. Though the Petitioner claims to have filed representations on 28.06.2016, fresh notices dated 12.08.2016 & 26.08.2016 were issued to the Petitioner for the Assessment Years 2008-09 to 2012-13, thereafter, in compliance of the aforesaid order of this Court.

3. The Petitioner thereafter filed a reply during the interregnum of Revision Orders came to be passed on 15.09.2016 for the Assessment Years 2008-09 to 2012-13. After the Revision Orders were passed, he also filed W.P.No.96 of 2017, to direct the respondent to dispose the petitioner's representations dated 28.06.2016. The said Writ Petition was disposed by this Court vide order dated 04.01.2017. Thereafter, Revision Notices were issued to the Petitioner on 09.03.2017 for the Assessment Years 2008-09 to 2014-15, which have culminated in the impugned Orders dated 04.05.2017.

4. It has been recorded in the impugned Order dated 04.05.2017 that though the Petitioner was given sufficient opportunity to file required documents, the Petitioner had not chosen to utilize the opportunity to file required documentary proof and therefore in the absence of purchase invoices, proof of movement of goods, it cannot be verified as to whether the goods have suffered tax at first point of sales at the hands of the selling dealers, namely Tvl. Jasmine Exel. The said dealer had reported sales turnover in the Annexure-II of Form-I returns for the respective years, which were in variance with the actual sale. The Petitioner has also not produced any other documents to demonstrate purchase from any other dealers. Since the Petitioner has not filed the required documents, I am of the view, there is no merit in the present Writ Petitions.

5. These Writ Petitions are therefore liable to be disposed while giving liberty to the Petitioner to file appropriate appeals for the respective Assessment Years before the Appellate Deputy Commissioner within a period of thirty days from the date of receipt of a copy of this order. At the time of filing of appeals, the Petitioner shall also deposit an amount of 25% of the disputed tax for the purpose of entertaining such appeals as pre-deposit.

6. In case such appeals are filed within the prescribed time above, the Appellate Deputy Commissioner shall take up the appeals and dispose the same on merits in accordance with law within a period of six months from the date of receipt of a copy of this Order.

7. Since the learned counsel for the Petitioner seeks to return the certified copies of the originals of the impugned Orders, the Registry is directed to return the same.

8. The present Writ Petitions stands disposed of. No

costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

arb/jen

To

The Deputy Commercial Tax Officer,
Anna Salai Assessment Circle,
TAPJM Annexe Building, 4^{th} Floor,
Greams Road, Chennai - 600 006.

+1cc to the Special Government Pleader, S.R.No. 15056

W.P. Nos. 33725 to 33731 of 2017
and
W.M.P. Nos. 37361 to 37367 of 2017

RGN (CO)
GN(25/06/2020)