IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.1345 OF 2019
&
W.M.P.NOS.1497 & 13998 OF 2019

(THROUGH VIDEO CONFERENCING)

Tvl. Sri Amman Hardwares and Paints,
Represented by its Proprietor,
K.Shanakkodi,
No.55/A3, Gandhi Road,
Rasipuram,
Namakkal Districct ... Petitioner

Vs

The Deputy State Tax Officer,
Rasipuram Assessment Circle,
Rasipuram. ... Respondent

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:33583163961/2013-14 dated 23.11.2018.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.D.Ravichander
Government Counsel

ORDER

Though elaborate arguments have been advanced on merits, it is noticed that the issue is arising out of mismatch between the turnover declared by a dealer in the return and the information obtained by the Department through their Departmental webportal, which issue came up for consideration before this Court in W.P.No.105 of 2016 and W.P.No.5007 of 2016 which came to be disposed by an order dated 01.03.2017 in the case of JKM Graphics Solutions Pvt., Ltd., Vs Commercial Tax Officer, Vepery Assessment Circle, Chennai, (2017) 99 VST 343 (Mad).

2.The Court had directed the respondents to frame appropriate guidelines by taking note of the practices followed by the VAT Departments of other States. A Review Petition was also subsequently filed which came to be dismissed in Review Petition No. 173 of 2018 in W.P.No.5007 of 2016 on 12.02.2021. The Principal Secretary/Commissioner of Commercial Taxes has now issued a circular dated 24.02.2021 in Circular No.5 of 2021 LW10/12521/2016. The respondents are therefore directed to revisit the issue in the light of the revised guidelines purportedly issued in pursuance of an order dated 01.03.2017 in W.P.No.105 of 2016 and order dated 12.02.2021 in Review Petition No.173 of 2018 in W.P.No.5007 of 2016.

3.In the result, the impugned order stands quashed. The respondents are directed to pass appropriate orders on merits and in accordance with law keeping the guidelines of the Principal Secretary/Commissioner of Commercial Taxes dated 24.02.2021 in Circular No.5 of 2021 in mind while passing orders within a period of eight weeks from the date of receipt of this order. Before such orders are passed, the petitioner is given liberty to make additional submissions, if any advised within a period of four weeks from the date of receipt of a copy of this order. Accordingly, this writ petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

jas

To

The Deputy State Tax Officer,
Rasipuram Assessment Circle, Rasipuram.

+1cc to the Special Government Pleader (Taxes), S.R.No.58350

W.P.No.1345 of 2019
&
W.M.P.Nos.1497 & 13998 of 2019

NMI(CO)
PM/14/12/2021