IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 16.03.2021
CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.6716 of 2021
and WMP Nos.7274 and 7276 of 2021

M/s.Seethram Readymades and Materials,
rep. By its Prop. H.Thasleen,
64/33, Gandhi Mandapam Road,
Pollachi, Coimbatore District. …Petitioner

Vs

The State Tax Officer,
Pollachi (West) Circle,
Pollachi, Coimbatore District. …Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari, to call for the records of the Respondent in his proceedings in TIN No.33802242825/13-14 dated 15.02.2021 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan
For Respondent : Mr.ANR.Jayaprathap
Government Advocate

O R D E R

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondents and is armed with instructions to proceed with the matter. Hence, by consent of both sides, this Writ Petition is disposed finally, even at the stage of admission.

2. The challenge in this matter is to an order of assessment dated 15.02.2021, passed in terms of the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') pertaining to the period 2013-14 on the ground that the petitioner has not been afforded an opportunity prior to finalization of assessment. The matter on merits pertains to an alleged mismatch between the particulars contained in the annexures to the returns filed by the petitioner as compared with the annexures to the returns of the purchasing/selling dealers.

3. On the aspect of opportunity itself, Mr.Jayaprathap has obtained instructions to the effect that the Assessing Officer has been received communication dated 25.09.2017 wherein the petitioner has sought various dealers with regard to the

transacting dealers returns, such as name, address, sale bill number, date, commodity, sale value and other such details, to enable it to file objections. This letter, though received and acknowledged by the Officer, appears to have been lost sight off.

4. This Court in the case of *M/s.JKM Graphics Solutions Private Limited V. Commercial Tax Officer* (99 VST 343) has directed that issues relating to mismatch be kept in abeyance till such time an internal mechanism is put in place for resolution of such difficulties. A petition for review filed by the Commercial Taxes Department was also dismissed reiterating the view expressed originally. However, I see that these matters are kept pending inordinately merely to await finalisation of an internal mechanism, which is taking its own sweet time to be put in place.

5. The impugned order is thus set aside both on the aspect of principles of natural justice as well as on merits and a direction issued to the Assessing Authority to collecte and collate relevant materials from the Assessing Authority of the selling/purchasing dealer, supply the same to the petitioner and afford it an opportunity of personal hearing and thereafter pass an order of assessment de novo, within a period of eight (8) weeks from today positively. The concerned Officers must co-ordinate with each other to arrive at a proper determination of the turnover within the time frame stipulated by the Courts in such matters.

6. This Writ Petition is allowed. No costs. Connected Miscelleous Petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

The State Tax Officer, Pollachi (West) Circle,
Pollachi, Coimbatore District.

+1cc to Mr.S.Ramanathan, Advocate SR.NO..17212
+1cc to The Government Pleader SR.NO..16969

AKM/08.04.21/2P-4C/

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