IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.7328, 7329 and 7331 of 2021
and WMP Nos.7837 to 7839 of 2021

A.R.A. Leathers,
rep. By its Proprietor
1096/1-19 Cutchery Road,
Vaniyambadi. …Petitioner in W.P.Nos.7328 and 7329 of 2021

H.T.C.Traders
rep. By its Proprietor
No.825/A, Tirualluvar Street,
Amburpet, Vaniyambadi. …Petitioner in W.P.No.7331 of 2021

Vs

The State Tax Officer,
Vaniyambadi Assessment Circle,
Vaniyambadi …Respondent in the above W.Ps.

Prayer in W.P.Nos.7328 & 7329 of 2021: Writ Petitions filed under Article 226 of the Constitution of India praying to Writ of Certiorari, to call for the records of the Respondent in TIN No.33154643981/2013-14 and 2014-15 dated 11.02.2021 and 09.02.2021, respectively and quash the same.

Prayer in W.P.No.7331 of 2021: 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 TIN No.33746309195/2015-16 dated 09.02.2021 and quash the same.

For Petitioner in the above W.Ps. : Mr.Adithya Reddy
For Respondent in the above W.Ps. : Mr.ANR.Jayaprathap
Government Advocate

C O M M O N O R D E R

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

2. The challenge in these matters is to three orders of assessment, two dated 09.02.2021 (W.P.Nos.7329 & 7331 of 2021) and one dated 11.02.2021 (W.P.No.7328 of 2021), by two separate assessees, pertaining to the periods 2013-14 and 2014-15, in respect of one assessee and 2015-16 in respect of another assessee, passed in response to applications filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

3. Original assessments were made for the periods in question that have attained finality. However, the issue that has been assailed pertains to an alleged mismatch between the particulars contained in the annexures to the returns filed by the petitioners as compared with the annexures to the returns of the purchasing/selling dealers.

4. In the rectification applications, the petitioners appear to have relied on a decision in the case of *M/s.JKM Graphics Solutions Private Limited V. Commercial Tax Officer* (99 VST 343), wherein this Court, while setting aside the assessments made on the ground of alleged mismatch based on the data available in the website of the Commercial Taxes Department and available internally with the Assessing Officers, has suggested that an internal mechanism be 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.

5. I see that matters involving mismatch of data are kept pending inordinately merely to await finalisation of the internal mechanism, which is taking its own sweet time to be put in place. The purpose of putting in place such a mechanism is to ensure adherence with the principles of natural justice, such that the concerned assessee will be fully cognizant of material that was being relied upon by its assessing officer in the framing of its assessment. Such exchange of information must happen prior to framing of the assessment and the authorities will ensure that, in the event of mismatch, the data obtained from the assessing officer of the selling/purchasing dealer will be supplied to the concerned assessee for its response/objection prior to framing the assessment.

6. The impugned orders are set aside and a direction issued to the Assessing Authority to collect and collate relevant materials from the Assessing Authority of the selling/purchasing dealers, supply the same to the petitioners and afford it an opportunity of personal hearing and thereafter, upon consideration of all/any of the materials that may be filed by the petitioners in support of their contentions, pass orders 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.

7. These Writ Petitions are allowed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

The State Tax Officer,
Vaniyambadi Assessment Circle,
Vaniyambadi

+1cc to Mr.Adithya Reddy, Advocate SR.NO.18385
+1cc to The Special Government Pleader SR.No.18771

akm/15.04.21 /3P-4C/

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