IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.01.2021

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.10568, 10575 & 10579 of 2020
and
WMP. Nos.12852, 12845 and 12848 of 2020

Lancor Holdings Limited
by its Managing Director,
Mrs.Malliga Ravi … Petitioner in all WPs

Vs

The Assistant Commissioner (CT),
T.Nagar Assessment Circle,
Chennai -28. … Respondent in all WPs

COMMON PRAYER: Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the records on the file of the respondent in its proceedings in TIN 33401560844/2013-14, 2014-15 & 2015-16 dated 18.02.2020 and quash the same as ex-facie unconstitutional and violative of principles of natural justice.

For Petitioner : Mr.T.V.Lakshmanan in all WPs

For Respondent : Mr.Mohammed Shaffiq,
Special Government Pleader in all WPs

COMMON ORDER

The petitioner challenges orders of assessment for the periods 2013-14, 2014-15 and 2015-16, all dated 18.02.2020 passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

2. Three additions were made of which two are challenged before me, being the reversal of Input Tax Credit (ITC) for purchases from inactive dealers as well as an addition relating to the deletion of assets. As far as the second addition is concerned, there has been no discussion whatsoever of the replies filed by the petitioner and the explanations offered.

3. As far as the first issue is concerned, the petitioner has, admittedly, filed replies to the show cause notice on 24.05.2017, 27.01.2020 and 12.02.2020 seeking details of cancellation of registration of dealers for purchases that are stated to have been effected. Admittedly, the details have not been furnished. That apart, the Assessing Authority raises an additional ground in the impugned order to the effect that the purchases themselves have not been substantiated, since the details of payment to the suppliers have not been furnished. This aspect of the matter has not been put to the petitioner in the show cause notices.

4. The impugned order will thus be treated as a show cause notice and the petitioner will file a reply within a period of four (4) weeks from date of uploading of this order. Let the petitioner be heard thereafter and an order of assessment be passed in accordance with law within a period of four (4) weeks from date of first personal hearing.

5. With these directions, these Writ Petitions are disposed of. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

sl

To

The Assistant Commissioner (CT),
T.Nagar Assessment Circle,
Chennai -28.

+1cc to Spl Government Pleader(Taxes) SR.1407

Writ Petition Nos.10568, 10575 & 10579 of 2020
and
WMP. Nos.12852, 12845 and 12848 of 2020

VSN II(CO)
CB(04/02/2021)