BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.01.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.14611 of 2011
and M.P.(MD)No.1 of 2011

Sulochana Medicals,
Rep.by its Proprietrix: S.Sulochana,
No.93/44, Parthasarathy Street,
S.S.Colony, Madurai-10. ... Petitioner

Vs.

The Commercial Tax Officer,
Madurai Rural (South) Assessment Circle,
Madurai-20. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of Certiorarified Mandamus, to call for the records on the file of the respondent in TIN.No.33325164050/10-11 dated 16.11.2011 quash the same as illegal, violative of the principles of natural justice and contrary to the provisions of Section 3(4), 27 and 28 of the Tamil Nadu Value Added Tax Act, 2006 and direct the respondent to re-do the petitioner's assessment for the year 2010-11 by assessing the petitioner's first turnover of Rs.49,99,999/- @ 0.5% under Section 3(4) of the Tamil Nadu Value Added Tax Act, 2006 and the balance turnover @ 4 % under Section 3(2) of the Tamil Nadu Value Added Tax Act, 2006 and permit the petitioner to avail Input Tax Credit on the purchases made from 03.02.2011 and on the stock available with him, the purchases of which has been made within ninety days before 03.02.2011, the date on which the petitioner's turnover had reached Rs.50 lakhs, as per Section 3(4)(b) of the Tamil Nadu Value Added Tax Act, 2006 as per the statement filed by the petitioner on 30.04.2011.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.S.Angappan,
Government Advocate.

ORDER

Heard the learned counsel on either side.

2.The issue raised in this writ petition is squarely covered by the earlier order passed by this Court on 20.12.2018 in W.P.(MD)No.3744 of 2015 (Shanmugamari Timbers Rep.by its Proprietor M.Selvendran Vs. The Commercial Tax Officer Chokkikulam Assessment Circle Madurai-20).

3.Following the same, order impugned in this writ petition is set aside and this writ petition is allowed. The matter is remitted back to the file of the respondent to pass fresh order by affording opportunity of personal hearing to the petitioner. The petitioner is given four weeks time from the date of receipt of a copy of this order to file their objection. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CRL.SIDE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

gns

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

The Commercial Tax Officer,
Madurai Rural (South) Assessment Circle,
Madurai-20.

+1 CC to SGP (SR-805[F] dated 11/01/2021)

W.P.(MD)No.14611 of 2011
08.01.2021

KM (03.02.2021) 2P 3C