



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.02.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) No.8163 of 2017

and

WMP (MD) No.6289 of 2017

Tvl.Sasi Industries,  
Rep.by its Partner,  
A.Dhanapal

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,  
O/o.the Principal and Special  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai - 600 005.

2.The Commercial Tax Officer,  
Dindigul V Assessment Circle,  
Commercial Taxes Buildings,  
Sub-Collector's Office Road,  
Dindigul - 624 001.

... Respondents

**Prayer:** Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari or any other appropriate writ or any order or direction in the nature of a writ calling for records pertaining to the impugned proceedings of the 2<sup>nd</sup> respondent in TIN:33825381443/2011-12 dated 29.07.2016 and quash the same.

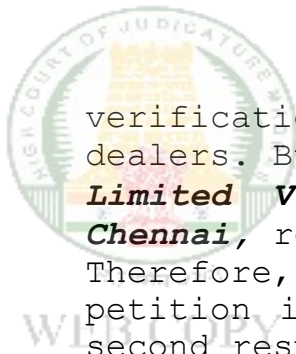
|                 |                                                       |
|-----------------|-------------------------------------------------------|
| For Petitioner  | : Mr.B.Rooban                                         |
| For Respondents | : Mrs.J.Padmavathy Devi<br>Special Government Pleader |

### O R D E R

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the second respondent. The case on hand pertains to the assessment year 2011-12. The respondent in the impugned order alleges purchase suppression, sales omission and wrong claim of ITC. Findings in respect of the three defects have been arrived at based on cross

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verification of the petitioner's transaction with the other end dealers. But the procedure set out in **JKM Graphics Solutions Private Limited Vs. Commercial Tax Officer, Vepery Assessment Circle, Chennai**, reported in **[2017] 99 VST 343 (Mad)**, has not been followed. Therefore, on this sole ground, the order impugned in this writ petition is quashed. The matter is remitted to the file of the second respondent to pass orders afresh in accordance with law after applying the procedure laid down in the aforesaid case.

3.The writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS II)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

skm

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**

1.The Commissioner of Commercial Taxes,  
O/o.the Principal and Special  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai - 600 005.

2.The Commercial Tax Officer,  
Dindigul V Assessment Circle,  
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Dindigul - 624 001.

+1 CC to M/s.B.ROOBAN, Advocate ( SR-7188[F] dated 25/02/2021 )

+1 CC to M/s.SPL GP ( SR-7329[F] dated 25/02/2021 )

**W.P. (MD) No. 8163 of 2017**

**24.02.2021**

SV2 (CO)

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