BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 25.02.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P(MD)No.25219 of 2019
and
W.M.P.(MD)No.21803 of 2019

Tvl. Saanthi Ceramics & Marketing,
Represented by its Proprietor,
A.R.Renganathan. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (State Tax),
Madurai (South), Commercial Taxes Buildings,
Dr.Thangaraja Salai, Madurai 625 020.

2.The Assistant Commissioner (CT),
Madurai Rural (South) Circle,
Commercial Taxes Buildings,
Dr.Thangaraja Salai,
Madurai 625 020. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings passed by the 2nd respondent in TIN:33085165831/2013-14 dated 04.11.2019 and quash the same as the same is passed in a non-speaking manner without considering my requisitions/objections letter dated 02.10.2019, also without conducting any enquiry with other end dealers and also not providing me an opportunity of personal hearing and thus the order was passed by grossly violating the Principles of Natural Justice and redo the assessment after considering my requisitions/detailed objections letter dated 02.10.2019 and also after providing me an opportunity of personal hearing.

For Petitioner : Mr.A.Satheesh Murugan
For Mr.K.Srinivasan.
For Respondents : Mrs.J.Padmavathi Devi,
Special Government Pleader.

ORDER

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the second respondent. The subject matter pertains to the assessment year 2013-2014. The petitioner's assessment was finalized under Section 22(2) of the Tamil Nadu General Sales Tax Act, 2006, it was sought to be reopened. The discrepancies were noticed by comparing the petitioner's return with the corresponding particulars in the departmental website. In JKM Graphics Solutions Private Limited case, it has been held that whenever the department wants to proceed against the assessee based on mismatch, enquiry must be held with the other end dealer. Since the said procedure was not followed, the order impugned in the writ petition is liable to be quashed. It is accordingly quashed. The matter is remitted to the file of the second respondent to pass orders in accordance with law by following the procedure laid down in JKM Graphics Solutions Private Limited case.

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

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

ias

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:

1.The Appellate Deputy Commissioner (State Tax),
Madurai (South), Commercial Taxes Buildings,
Dr.Thangaraja Salai, Madurai 625 020.

2.The Assistant Commissioner (CT),
Madurai Rural (South) Circle,
Commercial Taxes Buildings,
Dr.Thangaraja Salai,
Madurai 625 020.

+1 CC to M/s.K.SRINIVASAN, Advocate (SR-7096[F] dated 25/02/2021)

+1 CC to M/s.SPL GP (SR-7912[F] dated 01/03/2021)

W.P(MD)No.25219 of 2019
25.02.2021

SMV(CO)
KB(12.03.2021) 2P 5C