



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.03.2021

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WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25553 of 2019

and

W.M.P. (MD)No.22100 of 2019

Tvl.M.S.V.Traders,
Rep. by is Proprietor,
S.Sudalaimuthu.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Commercial Taxes Building,
Shencottah - (C).

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to quash the revised order passed by the respondent in TIN:33816314734/2015-16, dated 09.11.2019 as the same is passed by not obliging the earlier order passed by this Court in the petitioner's very same case in W.P.(MD)No.17281 of 2018 dated 02.08.20218 and thereby to direct the respondent to provide him the details as sought for by him vide letters dated 01.10.2018 and 07.02.2019 and thereafter to pass order afresh after providing me an opportunity of personal hearing.

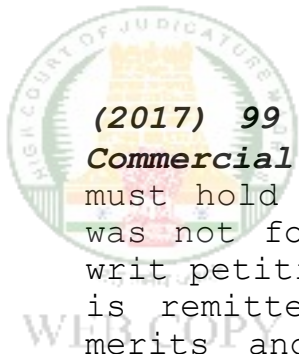
For Petitioner : Mr.A.Satheesh Murugan,
For Mr.K.Srinivasan.

For Respondent : Mr.G.Arjunan,
Government Advocate.

ORDER

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the respondent. The assessment year pertains to 2015-16. The petitioner had originally opted to come under Section 3(4) of the Tamil Nadu Value Added Tax Act and filed their returns under Section 22(2) of the Act. This assessment was sought to be revised based on verification of departmental web report. Thus the case of the respondent rests on alleged mismatch. It has been held in the decision reported in



(2017) 99 VST 343 (JKM Graphics Solutions Private Limited Vs. The Commercial Tax Officer) that in such cases, the assessing authority must hold enquiry with the other end dealer also. That procedure was not followed. On this sole ground, the order impugned in the writ petition is quashed. The writ petition is allowed. The matter is remitted to file of the respondent to pass orders afresh on merits and in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-II)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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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 Deputy Commercial Tax Officer,
Commercial Taxes Building,
Shencottah - (C).

+1 CC to M/s.K.SRINIVASAN, Advocate (SR-7739[F] dated 01/03/2021)

+1 CC to M/s.SPL GP (SR-8136[F] dated 02/03/2021)

W.P (MD) No.25553 of 2019
01.03.2021

NSM(CO)

TR(12.03.2021) 2P 4C