



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.11828 of 2017

and

W.M.P. (MD)No.9101 of 2017

M/s.Selvaraj Enterprises,
Represented by its Proprietor,
C.Ratnaswamy.

... Petitioner

Vs.

The Commercial Tax Officer,
Ettayapuram Assessment Circle,
Ettayapuram.

... Respondent

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 in TIN No.33175881884/2014-15 dated 27.04.2017 and to quash the same as illegal, arbitrary and against the proviso Section 3(4)(a) of the TNVAT Act 2006 and direct the respondent to furnish the records relied in notice dated 24.03.2017 which lead him to make a revision of assessment including the opportunity of being heard to the petitioner within such time as may be directed by this Court.

For Petitioner : Mr.KA.Raama Krishnan
For Respondent : Mr.G.Arjunan,
Government Advocate.

ORDER

Heard the learned counsel on either side.

2.The case on hand pertains to the assessment year 2014-15. The case of the respondent rests on mismatch. The respondent verified the petitioner's returns with the purchase details obtained from other end dealers Annexure-II from web report. Discrepancies were arrived at on that basis. But then, the procedure laid down in the decision reported in **(2017) 99 VST 343 (JKM Graphics Solutions Vs. The Commercial Tax Officer)** has not been followed.

3.On this sole ground, the order impugned in the writ petition is quashed. The writ petition is allowed. The matter is remitted to the respondent to pass orders afresh in accordance



with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CSII)

// True Copy //

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/ /2021

Sub Assistant Registrar(CS)

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,
Ettayapuram Assessment Circle,
Ettayapuram.

+1 CC to M/s.SPL GP (SR-11137[F] dated 15/03/2021)

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MA (CO)
KB (26.03.2021) 2P 3C