



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.03.2021

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.11829 of 2017

and

W.M.P.(MD)No.9102 of 2017

M/s.Selvaraj Enterprises,  
Represented by its Proprietor C.Ratnaswamy,  
1/365-8,9, Main Road,  
Puthiamputhur.

... Petitioner

-Vs-

The Commercial Tax Officer,  
Ettayapuram Assessment Circle,  
Ettayapuram.

... Respondent

**PRAYER:** Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records in TIN No.331758818884/2015-16, dated 26.05.2017 and to quash the same as illegal, arbitrary and against the proviso Section 3(4)(a) of TNVAT Act, 2006 and direct the respondent to furnish the records relied in notice dated 24.03.2017 which lead him to make an 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.S.Dhayalan  
Government Advocate

**ORDER**

Heard the learned counsel on either side.

2.It is seen from the pre-assessment notice that action was taken in view of the discrepancies noticed from the web report. The authority stated therein that at the time of inspection, it was found from the purchase details obtained from the other dealer annexure-2 from the web report that the purchases made by the petitioner exceeded the ceiling limit of rupees fifty lakhs. In such a case, the procedure laid down in J.K.M.Graphics Solution Private Limited case should have been adopted. It is obvious that enquiry with the other end dealer was not conducted.



3. On this sole ground, the order impugned in the writ petition is quashed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law after following the procedure laid down in J.K.M. Graphics Solution Private Limited case. The Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

Sub Assistant Registrar (CS)

RMI

**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 THE SPECIAL GOVERNMENT PLEADER (SR-8406[F] dated 03/03/2021)

**Order made in**  
**W.P. (MD) No. 11829 of 2017 and**  
**W.M.P. (MD) No. 9102 of 2017**  
**02.03.2021**

SSS (CO)

SRS (10/03/2021) 2P : 3C