IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.03.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.5505, 5508, 5510 & 5511 of 2022
W.M.P.Nos.5587, 5589, 5591 & 5592 of 2022

M/s.Sri Venkateswara Enterprises,
Represented by its Proprietrix
Y.Varalakshmi ... Petitioner in all W.Ps

Vs.

The Commercial Tax Officer,
Krishnagiri Assessment Circle,
Krishnagiri,
Krishnagiri District.
... Respondent in all W.Ps

Common Prayer:

These Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent herein to rectify the error on the face of records in the assessment proceedings for the year 2007-2008, 2008-2009, 2009-2010 and 2010-2011 respectively, under TNVAT Act, 2006 dated 24.02.2016 by disposing of the petition filed by the petitioner under Section.84 of TNVAT Act, 2006 dated 27.01.2022 as expeditiously as possible.

For petitioner : M/s.R.Hemalatha (in all W.Ps)

For Respondent : Mr.Prashanth nisan (in all W.Ps)
Government Advocate (Tax)

COMMON ORDER

These petitions have been filed seeking direction to the respondent herein to rectify the error on the face of records in the assessment proceedings for the year 2007-2008, 2008-2009, 2009-2010 and 2010-2011 respectively, under TNVAT Act, 2006 dated 24.02.2016 by disposing of the petition filed by the petitioner under Section.84 of TNVAT Act, 2006 dated 27.01.2022 as expeditiously as possible.

2. Since the issue involved and the relief sought for in all these three Writ Petitions are identical in nature, the

same were heard together and disposed of by this common order.

3. The case of the petitioner-company is that the petitioner is a dealer in Soft Drinks at Krishnagiri and also a registered dealer on the file of the respondent in TIN:33353302943. For the Assessment Years 2007-08, 2008-09, 2009-10, 2010-11 the petitioner has filed their monthly Returns in Form I declaring the total and taxable turnover and accordingly self-assessment u/s.22(2) of the TNVAT Act, 2006 has been made for the year 2007-08, 2008-09, 2009-10, 2010-11. Thereafter, the respondent has issued notice, stating that, on verification of the records, it revealed that the the petitioner had filed incomplete return in Form-I i.e, with regard to claim of Input Tax Credit under the category of 4% and 12.5% and that the petitioner had not furnished the details of purchaser and also without the Annexure-I. The Petitioner had adjusted the Input Tax Credit on the output tax payable i.e. the petitioner had wrongly availed input tax credit without any details as required in the Annexure-1. Hence, the entire claim of input tax credit adjusted for output tax payable had been treated as wrong claim and proposed to reverse the assessment as per Section 27 (2) of the TNVAT Act, 2006. The respondent has also proposed to levy penalty under Section 27(4) of the Act and passed proceedings in TIN:33353302943/2007-08 dated 17.08.2015, TIN:33353302943/2008-09 dated 17.08.2015, TIN No:33353302943/2009-10 dated 17.08.2015 and TIN No: 33353302943/2010-11 dated 17.08.2015. Challenging the above proceedings, the present Writ Petitions are filed.

4. The learned counsel for the petitioner submitted that since some mistakes were noticed in the proceedings passed by the respondent and seeking rectification the petitioner had filed rectification petitions under Section 84 of the TN VAT Act, 2006 to rectify the assessment. However, the said rectification petitions were not disposed of. Hence, the present Writ Petitions are filed.

5. Mr.Prashanth Nisan, the learned Government Advocate (Tax) appearing for the respondent fairly conceded and submitted that the appropriate orders will be passed on the rectification petitions in accordance with law.

6. In view of the aforesaid submission, this Court, without expressing any opinion on the merits of the case, directs the respondent to dispose of the rectification assessment proceedings and pass appropriate orders in accordance with law, within a period of twelve weeks from the date of receipt of a copy of this order.

7. With the above direction, these Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

tri/skt

To

The Commercial Tax Officer,
Krishnagiri Assessment Circle,
Krishnagiri,
Krishnagiri District.

+1cc to the Special Government Pleader, S.R.No.17074

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SKM(CO)
CT 11/04/2022