

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.13618 of 2019

&

WMP.No.13693 of 2019

Sri Amman Sago Factory,
Represented by its Proprietor,
P.Arunachalam,
Karaikuruchi,
Karaikuruchipudhur (PO),
Namakkal.

...Petitioner

Vs.

State Tax Officer,
Namakkal (Town).

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the files of the respondent in TIN:33113104904/2014-15 dated 29.03.2019 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.R.Siddharth
Government Advocate

O R D E R

The impugned order of assessment is challenged on the ground that the sole addition to turnover made therein relates to a probable omission, based on the inspection by officers of the Enforcement Department. An equal time addition has been made in this regard.

2. Both Mr.R.Seniappan, learned counsel for the petitioner and Mr.R.Siddharth, learned Government Advocate appearing for the respondent would concur on the position that this Court has been consistently deprecating the additions made on the above

accounts for the reason that, evidently, there is no supporting material that has been found either at the time of inspection or subsequently at the time of assessment, to justify such turnover. This is clear from a perusal of the orders in question.

3. Thus, adhoc and substantiated additions are not liable to be sustained and I set aside the same. I draw support in this regard from the decision of this Court in the case of Sri Ramu Furniture Company Vs. State of Tamil Nadu, [MANU/TN5468/2011], S.V.Cycle Stores Vs. Commercial Tax Officer, Vaniyambadi, [(2011) 46 VST 565] & Jayalakshmi Oil Mills Vs. The State of Tamil Nadu, TCA No.1470 of 2006 dated 03.02.2012.

4. Impugned order dated 29.03.2019 is thus set aside. This writ petition is allowed. Connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

ska

To

State Tax Officer,
Namakkal (Town).

+1cc to Mr.R.Senniappan, Advocate, S.R.No.39804

+1cc to the Special Government Pleader, S.R.No.40466

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SKM(CO)
UMA(18/07/2022)