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W.P.No.28342 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.10.2022

CORAM :
THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P.No.28342 of 2022
and W.M.P.No.27652 of 2022

Tvl.PPG Asian Paints Pvt Ltd.,
Rep. by its Authorized Signatory,
No.1/103, P.H.Road, Madhuravoyal,
Vanagaram, Chennai – 600 095.

Now at
4th Floor-Prince Towers,
No.25/26, College Road,
Nungambakkam,
Chennai – 600 034.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Vanagaram Assessment Circle,
No.4/109, Chennai Bangalore Highway,
Varadharajapuram,
Poonamallee, Chennai – 600 123.

... Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India,
praying for issuance of Writ of Certiorari calling for the records of the
impugned order of re-assessment in TIN33781343355/2013-2014 dated



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07.09.2022 from the files of the respondent herein, quash the same.

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For Petitioner : Aparna Nandakumar

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

The present writ petition has been filed by the petitioner for issuance of Writ of Certiorari calling for the records of the impugned order of re-assessment in TIN33781343355/2013-2014 dated 07.09.2022 from the files of the respondent herein, quash the same.

2. The case of the petitioner is that the petitioner is a Private Limited Company engaged in manufacture and trade in automotive coatings paints and chemicals having registered under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act, 2017”)/ Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the “TNGST Act, 2017”) with GST Registration No.33AAACA8832H1ZV. The petitioner herein was a registered dealer with TIN No.33781343355 under the provisions of the erstwhile Tamil Nadu Value Added Tax Act, 2006



(hereinafter referred to as the “TNVAT Act, 2006”) and an assessee on the files of the respondent herein.

2.1. The petitioner filed returns for the TNVAT assessment year 2013-14, claiming ITC on SEZ sales, ITC on Stock Transfer and interstate sales and also concessional levy on sale of Industrial inputs, which was finally assessed on a total turnover of Rs.2,25,12,59,741/- and taxable turnover of Rs.2,20,55,65,773/- respectively. Thereafter, the respondent issued a pre-revision notice in TIN No.33781343355/2013-14 dated 05.10.2020, proposing once again to reverse the ITC on interstate sales without C Forms and on Stock transfer not covered by declaration and also proposed to disallow the concessional rate of tax claimed by the petitioner on the sale of industrial inputs for a sales turnover of Rs.1,64,53,34,992/- for the first time, though the order was passed as early as on 31.10.2014, based on enforcement audit. Further, the respondent also sought explanation from the petitioner on mismatch of turnovers from the web report of the petitioner's sellers.

2.3. Further the case of the petitioner is that they have submitted detailed replies dated 27.10.2020, 19.01.2021, 26.03.2022, 11.04.2022 and



25.04.2022, containing interalia that the proposal to reverse ITC on interstate sales turnover for want of C forms and on stock transfer for want of Form F declarations was not sustainable for the reason that the ITC with respect to these two issues has already being reversed in the earlier assessment orders and that the value of the reversal of ITC for which the declaration forms are alleged has not being mentioned in the notice.

2.4. The petitioner further submitted that they sought for additional time as they were in the process of collecting information from their sellers for cross verification and moreover, the petitioner the mismatch in check post was only due to incorrect check post data, placing of wrong decimals, repetition of stock transfer inward and stock transfer outward check post. Consequently, the respondent passed an impugned order in TIN No.33781343355/2013-14 dated 07.09.2022 and the same was received by the petitioner on 30.09.2022. The said impugned order has contained several mistakes, the petitioner has filed rectification petition under Section 84 of the TNVAT Act, 2006 on 02.10.2022 and requested the respondent to pass orders in the rectification petition, however, no order was passed.



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Challenging the impugned order, the petitioner has filed this writ petition with the aforesaid prayer.

3. Learned counsel for the petitioner would submit that as against the present impugned assessment order dated 07.09.2022, the petitioner has filed a rectification petition under section 84 of the TNVAT Act, 2006, before the respondent, if the rectification petition is decided, the present impugned order is no longer in existence. Therefore, she prayed this Court to issue a direction to the respondent to decide on the rectification petition within a time frame to be fixed by this Court.

4. Learned Government Advocate appearing for the respondent would submit that the rectification petition will be decided in the manner known to law.

5. Heard the learned counsel on either side and perused the materials placed on record.



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6. In view of the consent view expressed by the learned counsel on either side, this court is inclined to give direction to the respondent to decide the rectification petition filed under Section 84 of the TNVAT Act, 2006 and pass appropriate order on merits and in accordance with law, within a period of twelve weeks from the date of receipt of a copy of this order. Further, this Court directs the respondent not to enforce the assessment order dated 07.09.2022, till the disposal of the rectification petition.

7. With the aforesaid directions, this writ petition is closed. No costs. Consequently, connected miscellaneous petitions is closed.

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M.DHANDAPANI,J.

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