IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11635 of 2019
and
W.M.P.Nos.11868 & 11869 of 2019

Tvl Shree Fateh Granites
Represented by its Partner
Sf No 2014/1 Chennapalli post
Hosur-635 109 ... Petitioner

Vs.

State Tax Officer
Office of the Assistant Commissioner (state tax)
Hosur (south) Hosur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent in order dated 12.10.2018 in TIN: 33763364264/2015-16 and quash the same.

For Petitioner	:	Mr.Adithya Reddy
For Respondent	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

The petitioner is aggrieved by an impugned assessment order dated 12.10.2018 passed by the respondent herein for assessment year 2015-2016.

2. The impugned order demands a sum of Rs.5,32,552/- as a tax due from the petitioner, reversal of Input Tax Credit Rs.9,958/- and in all, a sum of Rs.5,42,510/-, together with 150% penalty.

3. The specific case of the petitioner is that the notice which preceded the impugned order is vague and the petitioner had asked the respondent to clarify, on what basis the respondent had come to a conclusion that the petitioner had unaccounted stocks of granite slabs for Rs.36,72,769/-. The respondent has issued a show cause notice. It was incumbent on the part of the petitioner to have replied to the same. Instead of giving reply, the petitioner asked the respondent to explain.

4. There are several disputed questions of facts. This Court cannot venture to give a finding on disputed question of facts. Since there are several disputed questions of fact, it can be addressed only before the First Appellate Authority and/or before the Tribunal as the Tribunal is the ultimate fact finding authority. Instead of challenging the order before the Appellate

Authority and/ or the Tribunal as per the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAQT Act 2006), the petitioner has filed this writ petition.

5. Therefore, Court is not inclined either to entertain this Writ petition or interfere with the Impugned Order passed by the respondent. Hence, this Writ Petition is dismissed. However, liberty is granted to the petitioner to file a statutory appeal within a period of 30 days from date of receipt of a copy of this order. Connected Miscellaneous petitions are closed. No costs.

07.07.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

mpl

To

State Tax Officer
Office of the Assistant Commissioner (state tax)
Hosur (south) Hosur.

C.SARAVANAN, J.

mpl

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