# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2024

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.28499 of 2022
and
W.M.P.No.27814 of 2022

P.Velliangiri ... Petitioner

Vs.

The State Tax Officer,
Harur Assessment Circle,
Harur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent in Va.Vi.33143341713/2016-2017 dated 28.07.2022 and connected assessment proceedings in TIN 33143341713/2016-2017 dated 05.07.2021 and quash the same as being without its jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

**ORDER**

Although there is a request for adjournment, this Court is of the view that this Writ Petition can be disposed by quashing the Impugned Order and remitting the case back to the respondent to pass a fresh order on merits as admittedly the petitioner has not participated in the proceedings that led to passing of the Impugned Assessment Order dated 05.07.2021 for the Assessment Year 2016-2017.

2. The Impugned Order refers to an intimation dated 15.03.2021. In the text of the Impugned Order, there are also reference to the other notices that were issued, which preceded the Impugned Order.

3. The petitioner has not replied to the same and had therefore suffered Impugned Assessment Order dated 05.07.2021. Instead of filing an appeal, the petitioner had approached the respondent under Section 84 of the Tamil Nadu Value Added Tax (TNVAT) Act, 2006 which has been dismissed by the 2nd mentioned Impugned Order dated 28.07.2022 as there is no scope for interfering error apparent on the face of record.

4. On merits, the petitioner appears to have challenged the denial of Input Tax Credit based on the informations gathered by the respondent from the checkpost in the light of the decision of this Court rendered in **M/s.JKM Graphics Solutions Private Limited, Chennai** Vs **The Commercial Tax Officer, Vepery Assessment Circle, Chennai and others**, in W.P.No.105 of 2016 dated 06.12.2016, (2017) 99 VST 343 (Mad.).

5. It appears that the Special Commissioner and Commercial Taxes, Chennai and Central Tax, Chennai had issued Circular No.5/2021 dated 24.02.2021 which appears to have already been complied by the respondent before passing of the Impugned Order.

6. Considering the same, the Impugned Order dated 28.07.2022 is quashed and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with the above mentioned Circular No.5/2021 dated 24.02.2021 issued by the Special Commissioner and Commercial Taxes, Chennai and Central Tax, Chennai, within a period of 3 months from the date of receipt of a copy of this order, subject to the petitioner filing a detail reply

within a period of 30 days from the date of receipt of a copy of this order.

7. The Impugned Order which stands quashed shall be treated as a corrigendum to the revision notices that were issued to the petitioner earlier.

8. The petitioner shall also deposit 10% of the disputed tax to protect the interest of the revenue.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

**13.11.2024**

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

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To

The State Tax Officer,
Harur Assessment Circle,
Harur.

**C.SARAVANAN, J.**

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