BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.14292 of 2025
and
W.M.P.(MD)Nos.10515 and 10516 of 2025

R.Subash ... Petitioner

vs.

The Commercial Tax Officer,
Lalgudi, Trichy. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records of the respondent, vide Reference No.ZD330824285694W, dated 30.08.2024 and to quash the same as arbitrary and illegal.

For Petitioner : Mr.P.Rajagopalan

For Respondent : Mr.D.Gandhi Raj
Special Government Pleader

ORDER

The present Writ Petition has been filed for the issuance of a Writ of Certiorari, challenging the assessment order, dated 30.08.2024.

2.According to the petitioner, he is liable to pay 5% tax of the total sale. According to the profit and loss account on 31-03-2020, the petitioner's sale is only to the tune of Rs.65,45,367/- for which he has already paid tax of Rs. 18,987/- along with interest of Rs.14,036/-.The respondent has issued notices, dated 20-05-2024, 28-05-2024 and 30-08-2024. However, the petitioner has failed to produce any necessary document to audit until 20-05-2024. Therefore, the respondent has proceeded to do the assessment, dated 30-08-2024. The respondent has taken the purchase value as per the trading account as Rs. 63,82,164/-. However, they have added two more invoices which states Rs. 3,55,528/- and Rs.3,79,733/-. Even if these two invoices are taken into account, by imposing 5%, definitely the tax will not be Rs.17,96,629/-.

3.This Court is accepting the said contention. It is clearly a wrong calculation. This Court is inclined to remit the case back to the respondent. The attachment shall be lifted. Since already the petitioner has paid the tax along with interest to the sale of Rs.65,45,367/-, this Court is not further directing the petitioner to pay any tax portion. The petitioner shall submit the explanation within a period of one month from the date of receipt of a copy of this order. Thereafter, the respondent shall complete the assessment proceedings within a period of three months therefrom after giving adequate opportunity to the petitioner.

4.With the above observations, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

22.05.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes
Tmg

To

The Commercial Tax Officer,
Lalgudi, Trichy.

S.SRIMATHY, J.

Tmg

ORDER MADE IN
W.P(MD)No.14292 of 2025

DATED : 22.05.2025