(2012) 11 MAD CK 0219

In the Madras High Court

Case No : Writ Petition No. 27873 of 2012 and M.P. No. 1 of 2012

M/s. P. dot G Construction Pvt. Ltd., No. 2/30 Railway Colony II Street, Amaindakarai, Chennai-600029 — APPELLANT

Vs

The Assistant Commissioner (CT), Vadapalani II Assessment Circle, Chennai — RESPONDENT

Date of Decision : 20-11-2012

Acts Referred:
Tamil Nadu Value Added Tax Act, 2006 — Section 27

Citation : (2012) 11 MAD CK 0219

Hon'ble Judges : R. Sudhakar, J

Bench : Single Bench

Advocate : P.V. Sudakar, for the Appellant; A.R. Jaya Prathap, Government Advocate, for the Respondent

Judgement

The Honourable Mr. Justice R. Sudhakar

1. This Writ Petition is filed praying to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN/33911025075/2010-11 and quash the revision notice dated 13.09.2012 issued therein. Mr. A.R. Jaya Prathap, learned Government Advocate (Tax) appears for the respondent.

2. The writ petition challenging the revision notice is u/s 27 of the Tamil Nadu Value Added Tax Act, 2006. The main grievance expressed by the learned counsel for the petitioner to challenge the revision notice is that the respondent in the notice has stated that...

The dealers have not disclosed the total taxable turnover after 1.08.2010 to 31.3.2011. Hence the taxable turnover for the remaining period of the year will be estimating based on the actual sales to up to 31.07.2010 as detailed below....

According to the learned counsel for the petitioner, the petitioner has disclosed the turnover for the said period and paid the tax thereon and submits his plea on the basis of the documents, namely, Serial Nos. 4 to 12 in the typed set of papers which are copies of the monthly returns filed for the purpose in question. On that premise it is pleaded that the authorities are trying to arbitrarily decide the issue.

3. Learned Government Advocate states that the petitioner is entitled to make a detailed reply to the revision notice and the authority will consider the issue on the basis of the reply and documents that may be submitted. The apprehension expressed by the petitioner is ill-founded.

4. In such view of the matter, this court, while giving liberty to the petitioner to give proper reply to the revision notice in question, directs the authority to consider all relevant materials and decide the issue on merits. If the petitioner requires personal hearing the authority is bound to grant the same. Two weeks time is granted for filing proper reply along with a copy of this order. The Writ Petition is disposed of as above. No costs. Consequently, connected miscellaneous petition is closed.

