

Ms.P.A.E.Ltd Vs. the Assistant Commissioner (Ct)

Ms.P.A.E.Ltd Vs. the Assistant Commissioner (Ct)

SooperKanoon Citation : sooperkanoon.com/926297

Court : Chennai

Decided On : Feb-28-2012

Judge : M.Jaichandren, J.

Appeal No. : Writ Petition No.29239 of 2011

Appellant : Ms.P.A.E.Ltd

Respondent : The Assistant Commissioner (Ct)

Advocate for Def. : Mr.A.R.Jayaprathap, Adv.

Advocate for Pet/Ap. : Mr.S.Ramanathan, Adv.

Judgement :

Prayer: Petition filed seeking for a Writ of Certiorari, calling for the records of the respondent in his proceedings in TIN No.33360600081/2007-08, dated 3.11.2011 and quash the same as illegal.

ORDER

1. Heard the learned counsel appearing for the petitioner and the learned counsel appearing for the respondent.
2. At this stage of the hearing of the writ petition, the learned counsel appearing on behalf of the petitioner had submitted that the impugned order of the respondent,

dated 3.11.2011, in so far as it relates to the issue relating to the reversal of the Input Tax Credit, in respect of the stock transfer and the corresponding penalty imposed thereon, under Section 27(4) of the Tamilnadu Value Added Tax Act, 2006, has to be set aside, in view of the fact that the notice, dated 25.5.2011, issued by the respondent, does not contain any proposal relating to the said issue.

3. The learned counsel appearing on behalf of the respondent had also accepted the said contention made on behalf of the petitioner.

4. In view of the above, the impugned order of the respondent, dated 3.11.2011, in so far as it relates to the issue relating to the reversal of the Input Tax Credit, in respect of the stock transfer and the corresponding penalty, is set aside. However, it is made clear that it would be open to the respondent to issue a fresh notice, if so advised, relating to the reversal of the Input Tax Credit, in respect of the stock transfer and the corresponding penalty and pass appropriate orders thereon. On receipt of such notice, if any, the petitioner shall raise its objections, within the time stipulated in the said notice. The writ petition is ordered accordingly. No costs. Consequently, connected miscellaneous petition is closed.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com