IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.08.2015

CORAM :

THE HON'BLE MR. JUSTICE R.MAHADEVAN

Writ Petition Nos: 24188 & 24189 of 2015

M/s.Scigenics Biotech Pvt. Ltd.,
rep. by its Director ... Petitioner in both the W.Ps.

Vs

1. The Commercial Tax Officer,
   Thiruvellikeni Assessment Circle,
   Chennai 600 028.

2. The Branch Manager,
   Canara Bank
   Anna Salai, Chennai 600 002. ... Respondents in both the W.Ps.

Writ petitions filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified mandamus seeking for a direction to call for the impugned proceedings of the first respondent in CST.No.656782/2010-2011 & 2011-2012 and quash the impugned orders dated 16.06.2015 & 17.06.2015 as passed without issuing notice to the petitioner and to further direct the first respondent to pass a fresh assessment order accepting the 'C' Forms certificates and Form I filed by the petitioner for the assessment year CST 2010-2011 & 2011-2012.

For petitioner in both W.Ps. : Mr.P. Rajakumar

For respondents in both W.Ps. : Mr.ANR.Jayapratap, GA (T)

COMMON ORDER

Heard Mr.P.Rajakumar, learned counsel for the petitioner and Mr.ANR.Jayapratap, learned Government Advocate (T) who took notice for the respondents and with their consent, the main writ petition is taken up for disposal.

2. These writ petitions have been filed by the petitioner challenging the impugned Assessment Orders dated 16.06.2015 &

17.06.2015 in CST.No.656782/2010-2011 & 2011-2012 passed by the first respondent herein.

3. For the assessment years 2010 - 11 and 2011- 12, orders came to be passed for non filing of 'C' Form as well as Form I. Since the petitioner was not able to collect the required 'C' Forms he was unable to produce the same before the assessing authority for passing appropriate orders. In the meanwhile, assessment orders came to be passed without serving any notice on the petitioner as contemplated under the Act. After receipt of the required 'C' Forms, the petitioner filed an application under Section 84 of the TNVAT Act and approached the authority on 03.08.2015. The said application under Section 84 of the Act was refused to be received by the authority. Hence, the petitioner is before this Court.

4. Learned counsel for the petitioner would submit that subsequent to passing of the orders which violated the principles of natural justice, the petitioner was able to collect the required 'C' Forms and he also remitted a sum of Rs.4,35,000/- on 27.07.2015. By pointing out such payment, the learned counsel for the petitioner prays this Court for consideration of his application under Section 84 of the Act along with required 'C' Forms, Form-I and Certificate of sale and the authority be directed to consider the same and pass appropriate orders on merits.

5. Learned Additional Government Pleader fairly submitted that on such production of 'C' Form and other required Forms, the same will be considered by the authority while considering the application under Section 84 of the Act.

6. In view of the above, the petitioners are directed to produce all the required forms i.e., 'C' Form, Form-I etc., within a period of two weeks from the date of receipt of a copy of this order. On such production of the Forms, the respondent is directed to consider the application filed under Section 84 of the TNVAT Act along with all the required documents produced and the payment made by the petitioner and pass appropriate orders on merits and in accordance with law, within a period of six weeks, after affording due opportunity of being heard to the petitioner.

With the above observations, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

smi

To

1. The Commercial Tax Officer,
   Thiruvellikeni Assessment Circle,
   Chennai 600 028.

2. The Branch Manager,
   Canara Bank
   Anna Salai, Chennai 600 002.

+1cc to Mr.P.Raj Kumar, Advocate, S.R.No.41710
+1cc to the Government Pleader, S.R.No.41911

W.P. Nos. 24188 & 24189 of 2015

TS(CO)
CA(02/09/2015)