IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2015

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.29226 of 2015
and M.P.No.1 of 2015

M/s. Lloyd Electrical Engineering Ltd. [Petitioner]
Rep. by its P.A. Holder Mr. P.K.Eappen
No.FC4 Industrial Estate
Ambattur Chennai-58.

Vs

The Assistant Commissioner(CT)
Pattravakkam Assessment Circle
No.5 1st Floor High Court Colony
Villivakkam, Chennai-49.
[Respondent]

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus directing the respondent to pass appropriate order to grant concession and exemption for the respective turnovers based on the declaration forms F and C filed on 17.08.15 for the assessment year CST No.1054121/2013-14 as per the principles laid down by this Court.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.S.Kanmani Annamalai, AGP(T)

O R D E R

Heard the learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes), who took notice for the respondent and with their consent, the main writ petition itself is taken up for hearing at the admission stage itself.

2. This writ petition has been filed for the issue of a Writ of mandamus directing the respondent to pass appropriate order to grant concession and exemption for the respective turnovers based on the declaration forms F and C filed on 17.08.15 for the assessment year CST No.1054121/2013-14 as per the principles laid down by this Court.

3.1 According to the learned counsel for the petitioner, the petitioner is a manufacturer of Electrical Engineering Goods and assessee on the file of the respondent. The petitioner submitted their monthly returns regularly and paid taxes under the TNGST Act and from 01.01.2007 onwards under the TNVAT Act, 2006. The petitioner reported total and taxable turnover of Rs.26,17,95,092/- and Rs.1,27,82,486/- respectively for the year 2013-14 under the CST Act, but the respondent determined total and taxable turnover of Rs.26,17,95,092/- and denied exemption for the stock transfer turnover and levied higher rate of tax for non production of declaration forms.

3.2 The learned counsel for the petitioner would submit that the petitioner effected interstate sales and also branch transfer. For the interstate sales, the petitioner produced "C" declaration forms for concession rate of tax and for branch transfer, form "F" declarations were produced for exemption. For the assessment year 2013-14, under the CST Act, the petitioner failed to produce a part of the said declaration forms. Hence, the respondent passed the assessment order dated 05.01.2015 under the CST Act. Since in the order of assessment, the respondent failed to take the correct turnover, the petitioner immediately approached the respondent with declaration forms in "C" and "F" and requested to correct the turnover. By order dated 27.02.2015, for "C" declaration forms, the respondent granted concession rate of tax and granted exemption for the stock transfer turnover, however, not granted further time to produce the declaration forms.

3.3. It is the contention of the learned counsel for the petitioner that without verification of books of accounts, the respondent has passed the assessment order under CST Act. According to the learned counsel for the petitioner, the grievance of the petitioner is that now the petitioner, produced the entire form "F" declaration and "C" declaration forms on 17.08.2015 and requested the respondent to accept the same and allow concession rate of tax and exemption for the stock transfer turnover, however, the respondent has failed to pass an order. Hence, the petitioner is before this Court.

4. Admittedly, the representation of the petitioner dated 17.08.2015 to take into consideration the entire Form "F" declarations and the "C" declaration forms for the turnover of Rs.23,60,537/- is pending consideration before the respondent. Hence, the respondent is directed to consider the said representation of the petitioner and pass necessary orders on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order.

The writ petition is disposed of accordingly. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

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To
The Assistant Commissioner(CT)
Pattravakkam Assessment Circle
No.5 1st Floor High Court Colony
Villivakkam, Chennai-49.

1 cc to Spl.Government Pleader.Sr.No.50654
1 cc to Mr.D.Vijayakumar , Advocate Sr.No.50607

W.P.No.29226 of 2015

sv(co)
pmk.30.9.2015