

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2015

CORAM

THE HON'BLE MR.JUSTICE R.MAHADEVAN

Writ Petition No.34915 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s.Bangalore Surgicals,
rep. by its Authorized Signatory
No.111 Perumal Koil Street,
Puducherry - 605 001.

... Petitioner

Vs.

- 1.The Additional Deputy Commercial Tax Officer -I,
Commercial Taxes Department,
Commercial Taxes Complex,
100 Feet Road, Ellapillaichavady,
Puducherry - 605 005.
- 2.The Appellate Assistant Commissioner (CT)
Commercial Tax Department,
Commercial Tax Complex,
100 Feet Road, Ellapillaichavady,
Puducherry - 605 005.
- 3.The Sales Tax Appellate Tribunal,
Commercial Taxes Complex,
100 Feet Road, Ellapillaichavady,
Puducherry - 605 005.

... Respondents

Prayer : Writ petition has been filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for records of the first respondent in the impugned order in C.S.T. No.34800000605/2012-13, dated 10.11.2014, and to quash the same as against the principles of natural justice and further, to direct the first

respondent to accept the "C" forms and to pass orders in accordance with law after granting an opportunity of being heard.

For Petitioner : Mr.K.Vaitheeswaran

For Respondent : Mr.S.Manoharan Sundaram
Additional Government Pleader

O R D E R

Though this Writ Petition is filed, challenging the impugned order, dated 10.11.2014, passed by the first respondent, now, the learned counsel appearing for the petitioner has submitted that he would confine the prayer with regard to the return of original "C" forms now lying under the custody of the Sales Tax Appellate Tribunal, viz., the third respondent herein.

2. Heard both sides and perused the materials available on records.

3. Challenging the assessment order passed by the first respondent, the petitioner filed an Appeal before the second respondent. Since the second respondent dismissed the Appeal, the petitioner preferred Second Appeal before the third respondent-Sales Tax Appellate Tribunal (for short 'Tribunal') which was also dismissed. It appears that at the time of entertaining the Appeal, the petitioner produced the originals of 'C' forms before the Tribunal. Seeking for return of the original C-forms, the petitioner has taken out a Miscellaneous Petition No.2 of 2015, in this Writ Petition.

4. The learned Additional Government Pleader for the respondents has no serious objection in granting the limited prayer as now sought for by the petitioner.

5. Considering the limited scope of the prayer, now sought for, by the learned counsel appearing for the petitioner, this Writ Petition is disposed of, by directing the third respondent-Tribunal to return all the original C-forms to the petitioner within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected M.P.No.1 of

2015 is closed. Since main writ petition itself is disposed of, no orders are required to be passed in M.P.No.2 of 2015. Accordingly, the same is also closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

sd

To

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+1cc to Mr.K.Vaitheeswaran, Advocate, S.R.No.65367
+1cc to the Government Pleader, S.R.No.65415

Writ Petition No.34915 of 2015

CTK(CO)
CA(04/01/2016)

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