IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2015

CORAM

THE HON'BLE MR.JUSTICE R.MAHADEVAN

WRIT PETITION NO.36565 OF 2015 AND

M.P.NOS.1 AND 2 OF 2015

M/s.Kriticons Ltd.,
No.29, Sembudoss Street,
Chennai - 600 001. ... Petitioner

Vs.

Assistant Commissioner (CT)
Broadway Assessment Circle,
Chennai - 600 001. ... Respondent

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 respondent in his proceedings in TIN No.33610541404/2007-08, dated 06.10.2015, and to quash the said proceedings and to direct the respondent to pass fresh orders exempting the labour charges from the levy of sales tax as per the decision of the Hon'ble Supreme Court reported in 12 VST 371 and to consider the representation filed by the petitioner on 18.03.2015.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.V.Haribabu
Additional Government Pleader

O R D E R

This Writ Petition is filed, seeking to quash the proceedings passed by the respondent in TIN No.33610541404/2007-08, dated 06.10.2015, and to direct the respondent to pass fresh orders, exempting the labour charges from the levy of sales tax as per the decision of the Hon'ble Supreme Court reported in 12 VST 371 and also to consider the representation filed by the petitioner on 18.03.2015.

2. The learned counsel appearing for the petitioner has submitted that, though the petitioner has filed this Writ Petition seeking to quash the assessment order, dated 06.10.2015, subsequent to the filing of this Writ Petition, the petitioner has filed a Petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, seeking rectification of the

errors apparent on the face of record relating to the assessment year2007-2008. Therefore, the learned counsel submitted that he is not pressing the prayer insofar it relates to the quashing of the assessment order is concerned, on the other hand, he seeks direction upon the assessing authority to consider the Petition filed under Section 84 of the said Act, after granting due opportunity of hearing to the petitioner, and thereafter shall pass appropriate orders on merits and in accordance with law within the time, that may be stipulated by this Court.

3. Heard the learned Additional Government Pleader for the respondent, who has no serious objection in issuing such direction, as sought for by the learned counsel for the petitioner.

4. In the light of the above, this Writ Petition is disposed of, by directing the respondent to consider the Petition filed under Section 84 of the TNVAT Act and pass appropriate 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, after granting an opportunity of hearing to the petitioner. No costs. Consequently, connected M.Ps are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

Assistant Commissioner (CT)
Broadway Assessment Circle,
Chennai - 600 001.

+1cc to Mr.Baktha Siromoni, Advocate, S.R.No.67983
+1cc to the Government Pleader, S.R.No.67581

Writ Petition No.36565 of 2015

kji(CO)
srg(12/01/2016)