W.P.No.5827 of 2015

S.VAIDYANATHAN, J

The matter has been listed today under the caption "for being mentioned to".

2. It is pointed out that though in the prayer portion of the order dated 04.03.2014, the amount covered by C Forms has been correctly mentioned as Rs.11,79,98,996/-, in the body of the order, the same has been mentioned as Rs.12 lakhs, which is incorrect. Further, though two orders were impugned, in paragraph No.7, it has been stated as impugned order is set aside and hence the same has to be rectified.

3. On a perusal of the order dated 04.03.2015, it is clear that the amount covered by C Forms has been wrongly mentioned as Rs.12 lakhs instead of Rs.11,79,98,996/-. Hence, wherever Rs.12 lakhs is mentioned with respect to C Forms in the order, the same is substituted by Rs.11,79,98,996/-.

4. Further, since both orders dated 12.11.2014 and 23.01.2015 are challenged, paragraph No.7 of the order is deleted and the following are substituted in paragraph No.7:-

"7. On this ground, the orders impugned dated 12.11.2014 and 23.01.2015 are set aside

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and the matter is remitted back to the authority concerned to pass appropriate orders on merits and in accordance with law to the extent that the C Forms were rejected and higher rate of tax at 5% was levied. The petitioner has agreed to pay 15% of the demand as per the revised order dated 23.01.2015 and the same shall be paid on or before ***30th April 2015.*** *It is made clear that the petitioner shall appear before the authority on* ***30th April 2015*** *and on considering the submissions to be made by the petitioner and based on the documents, the authority concerned is directed to pass appropriate orders on merits and in accordance with law".*

31.03.2015

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Note: Registry is directed to issue amended certified copy.

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