IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 13.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.7052 of 2015
and
M.P.No.1 of 2015

Apollo Tyres Ltd.,
represented by its
Zonal Commercial Manager
P.V.Nandakumar
No.41, Moosa Street,
T.Nagar, Chennai - 600 017. ...Petitioner

vs.

1. The Assistant Commissioner (CT)
Ramnagar Assessment Circle,
2nd Floor, Dr.Balasundaram Road,
Coimbatore - 641 018.

2. The Deputy Commissioner (CT)
Large Tax Payers Unit II,
Marshalls Road,
Egmore, Chennai - 600 008. ...Respondents

Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the impugned proceedings of the first respondent passed in CST/31826/2007-2008 dated 12.02.2015 and quash the same.

For Petitioner : Mr.N.Murali

For Respondents : Mr.Manoharan Sundaram,
Additional Government Pleader
(Taxes)

ORDER

The petitioner has come up with the above writ petition challenging the determination of total and taxable turnover under the Central Sales Tax Act for the financial year 2007-2008 and the issuance of Form III.

2. Heard Mr.N.Murali, learned counsel for petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes).

3. The problem of the petitioner appears to be very peculiar. The petitioner was actually a registered dealer on the file of the second respondent. The petitioner was originally registered with Anna Salai II Assessment Circle under the Tamilnadu General Sales Tax Act, 1959. It was later transferred to the Fast Track Assessment Circle in 1991. Subsequently, they became a registered dealer under the Tamilnadu Value Added Tax Act and the Central Sales Tax Act before the second respondent. The second respondent was originally the Fast Track Assessment Circle. Since the second respondent was the concerned officer, the petitioner claims to have filed Form F before him and they have the acknowledgment for the same.

4. However, it appears that the files were later transferred to the first respondent and the first respondent initiated proceedings and passed the impugned order, on the sole ground that Form-F for certain months were not available.

5. The grievance of the petitioner is that all Form-F have been submitted before the second respondent - the Fast Track Assessment Circle. The petitioner has acknowledgment for the same. According to the petitioner, there is a mishap in the office of the first respondent and the first respondent is duty bound to check up either in his own office or in the office of the second respondent.

6. In view of the claim made by the petitioner that Form-F have already been filed, this Court is of the view that the first respondent could be directed to consider the case of the petitioner afresh.

The Writ Petition is allowed, the impugned order is set aside and the matter is remitted back to the first respondent. The second respondent shall furnish the list of Form-F already filed before him and already transferred to the first respondent. If there are Form-F still remaining untransferred, the second respondent shall transfer them immediately. Thereafter, the first respondent shall check up in his office and in the office of the second respondent about the availability of Form-F with reference to the acknowledgment produced by the petitioner and pass orders afresh, within a period of twelve weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

gm

To

1. The Assistant Commissioner (CT)
   Ramnagar Assessment Circle,
   2nd Floor, Dr.Balasundaram Road,
   Coimbatore - 641 018.

2. The Deputy Commissioner (CT)
   Large Tax Payers Unit II,
   Marshalls Road,
   Egmore, Chennai - 600 008.

1 CC to Mr.N.Murali, Advocate SR.No. 14122

1 CC to the Spl. Government Pleader, SR.No. 14445

W.P.No.7052 of 2015

MP (CO)
PSI (01.04.2015)