IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 18.3.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.7684 to 7686 of 2015
and
M.P.Nos.1 of 2015 (3 cases)

M/s.SBA Info Solutions Pvt. Limited,
rep by its Director
Mr.V.Anantha Narayanan
No.52, 48th Street, Ashok Nagar,
Chennai 600 083. Petitioner in all WPs

vs.

The Commercial Tax Officer,
Saligramam Assessment Circle,
No.20, 88th Kamarajar Salai,
Ashok Nagar, Chennai 600 083. Respondent in all WPs

W.P.No.7684 of 2015

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the respondent in TIN/33021424283/2008-09 and quash the impugned proceedings dated 12.5.2014 in so far as it relates to levy of differential rate of tax at 8.5% on sale of Computer Peripherals on Rs.8,38,978/-.

W.P.No.7685 of 2015

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the respondent in TIN/33021424283/2009-10 and quash the impugned proceedings dated 12.5.2014 in so far as it relates to levy of differential rate of tax at 8.5% on sale of Computer Peripherals on Rs.8,77,135.

W.P.No.7686 of 2015

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the respondent in TIN/33021424283/2010-11 and quash the impugned proceedings dated 12.5.2014 in so far as it relates to levy of differential rate of tax at 8.5% on sale of Computer Peripherals on Rs.2,37,257/= and levy of Sales Tax on Rs.12,96,000/= at 4% on receipt of "computer maintenance" being pure labour charges.

For Petitioner : Mr.V.Sundareswaran

For Respondents: Mr.Kanmani Annamalai, AGP (T)

COMMON ORDER

Petitioner has come forward with the aforesaid prayer.

2. This court is not inclined to grant the relief sought for at this point of time but, the petitioner has submitted an application on 3.3.2015 to the authority which may be treated as petition under section 84 of the Act and the authority may consider and pass orders on merits. The respondent has no objection for consideration of the representation dated 3.3.2015 and pass orders on merits.

3. In view of the submission made by the learned Additional Government Pleader (Taxes), the respondent is directed to pass orders treating the application filed by the petitioner as that of one under section 84 of the Tamil Nadu Value Added Tax Act and pass orders after affording an opportunity of personal hearing. The petitioner shall appear before the authority concerned on 20.4.2015 for a personal hearing and the respondent shall pass orders within a period of three weeks from then. The writ petitions are disposed of accordingly. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

To

The Commercial Tax Officer,
Saligramam Assessment Circle,
No.20, 88th Kamarajar Salai,
Ashok Nagar, Chennai 600 083.

+1 cc to Mr.V.Sundareswaran, Advocate,SR.15349

+1 cc to Spl.Government Pleader,SR.15690.

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W.P.Nos.7684 to 7686 of 2015