IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.9528 of 2015
and
M.P.No.1 of 2015

M/s.M.E.C.International Private Limited
Rep. by its Senior Manager
Mr.Ankit Kumar Maloo
No.37 Arcot Road
Vadapalani Chennai-600 026. [Petitioner]

Vs

1 The Commercial Tax Officer(CT)
Saligramam Assessment Circle
No.20 88th Street Kamarajar Salai Ashok Nagar
Chennai-600083.

2 The Commercial Tax Officer(CT)
KK Nagar Assessment Circle
No.55 Govindan Road
West Mambalam Chennai-600033. [Respondents]

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the records of the 1st and 2nd respondents in the impugned order dated 24.01.2014 in CST 795809/2012-2013 and consequential order dated 13.03.2015 in CST 795809/2012-2013 respectively and quash the same as illegal and ultra virus and further direct the 2nd respondent to consider the H Forms declarations and export documents already filed and pending on the files of the 2nd respondent herein.

For Petitioner : Ms.C.Rekha Kumari

For Respondents : Mr.Kanmani Annamalai,
Additional Government Pleader (T)

O R D E R

Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) who took notice for the respondents and with their consent, this Writ Petition is taken up for hearing at the stage of admission itself.

2. The petitioner has come forward with this writ petition, challenging the order of the 1st respondent dated 24.01.2014 and consequential order of the 2nd respondent dated 13.03.2015 and to direct the 2nd respondent to consider the H Forms declarations and export documents already filed and pending on the files of the 2nd respondent herein.

3. The short ground on which the petitioner challenges the impugned order is that the statutory H forms were filed by them but they were not taken into account.

4. In view of the fact that the petitioner has produced the H Forms, though subsequent to the impugned order, the respondents can actually look into it. Therefore, the writ petition is allowed. The impugned order is set aside and the respondents are directed to take into account the H Forms and also the revised returns and pass fresh orders of assessment within a period of four weeks from the date of receipt of a copy of this order, after giving an opportunity of personal hearing to the petitioner. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

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No.20 88th Street Kamarajar Salai Ashok Nagar
Chennai-600083.

2 The Commercial Tax Officer(CT)
KK Nagar Assessment Circle
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West Mambalam Chennai-600033.

1 CC to Ms.C.Rekha Kumari, Advocate SR.No. 18605

1 CC to Spl. Government Pleader (T), SR.No. 18646

W.P.No.9528 of 2015
and M.P.No.1 of 2015

KK (CO)
PSI (10.04.2015)