IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.10535 of 2016
and
WMP No.9235 of 2016

M/s Alkraft Thermo Technologies Pvt Ltd.,
rep by its Executive (Accounts),
M. Sadasivam,
35-A & B/1, Ambattur Industrial Estate,
Chennai - 600 058 .... petitioner

v.

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
No.5, South High Court Colony,
Villivakkam,
Chennai - 600 049 ... Respondent

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 impugned order dated 05.01.2016 bearing reference CST/651756/2013-14 and quash the same and to direct the respondent to pass an order of revised assessment for the Assessment Year CST 2013-2014 by accepting "C"forms, "F"forms and export turnover, filed by the petitioner vide representation dated 11.03.2016 and such other forms which will be submitted in due course.

For Petitioner : Mr.C. Saravanan
For Respondent : Mr.Cibi Vishnu
AGP (T)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the impugned order dated 05.01.2016 bearing reference CST/651756/2013-14 and quash the same and to direct the respondent to pass an order of revised assessment for the Assessment Year CST 2013-2014 by accepting "C"forms, "F"forms and export turnover, filed by the petitioner vide representation dated 11.03.2016

2. It is the case of the petitioner that since the petitioner could not produce "C" forms, "F" forms and export turnover , the respondent had passed the impugned order, without considering the same.

3. The learned counsel appearing for the petitioner submitted that the petitioner is having all the statutory forms with them and therefore, in the interest of justice, an opportunity may be given to the petitioner to submit "C" forms, "F" forms and other statutory forms before the respondent and in such circumstances, the respondent may be directed to decide the matter afresh.

4. Mr.Cibi Vishnu, learned Additional Government Pleader (T), taking notice for the respondent, submitted that the petitioner may be given an opportunity to produce the "C" forms, "F" forms and the export turnover before the respondent and in that case, the respondent may be directed to re-do the assessment.

5. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that since the petitioner could not produce "C" forms, "F" forms and export turnover, the respondent had passed the impugned order without considering the same. In these circumstances, in the interest of justice, the petitioner can be given an opportunity to produce "C" forms, "F" forms before the respondent. Accordingly, the impugned order dated 05.01.2016 is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to produce "C" forms, "F" forms" and export turnover within a week from the date of receipt of a copy of this order and on receipt of production of the statutory forms, the respondent is directed to decide the matter afresh, on merits and in accordance with law, after giving due opportunity to the petitioner. With this observation, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

sr

-s/d-
Assistant Registrar(J)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
No.5, South High Court Colony,
Villivakkam,
Chennai - 600 049

+ 1 cc to Mr.C.Saravanan R.Anishkumar, Advocate, SR 17897

+ 1 cc to Spl.Govt Pleader(Taxes),HighCourt,Madras SR 17993

vd(co)
prk4/4

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