IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.11990, 11991 & 12070 of 2016 and
W.M.P.Nos.10359, 10360 & 10436 of 2016

Sri Bhavani Engineering Works
rep by its Proprietor S.Selvaraj
No.15, Velappa Naicker Street,
Chrompet, Chennai - 600 044. ... Petitioner in all W.Ps

Vs.

Assistant Commissioner (CT),
Pallavaram Assessment Circle,
No.32 & 33, 2nd Street,
Sripuram, Chrompet - 600 044. ... Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent and to quash the impugned order passed in TIN:33830887476/ 2013-14, 2014-15, 2015-16 dated 27.11.2015 by the respondent herein and direct the respondent to re-do the assessment in accordance with law.

For Petitioner : Mr.N.Murali
(in all W.Ps)

For Respondent : Mr.Manoharan Sundaram,
(in all W.Ps) Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the records on the impugned order passed in TIN:33830887476 for the assessment orders 2013-14, 2014-15 and 2015-16 dated 27.11.2015 and to quash the same and to direct the respondent to re-do the assessment in accordance with law.

2.It is the case of the petitioner that the impugned orders have been passed by the respondent without considering the Industrial Input Certificates issued by the purchaser/manufacturer in respect of the turnover reported so that the respondent may assess the same at 5%. According to the petitioner, the Industrial Input Certificates were handed over by the purchasers/manufacturers during the 3rd week of March 2016. The learned counsel appearing for the petitioner submitted that the non-production of Industrial Input Certificates like non-filing of C-Form before the respondent during the assessment causes hardship to the petitioner and hence, the petitioner may be permitted to produce the Industrial Input Certificates before the respondent and in such an event, the respondent may be directed to decide the matter afresh.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that in the interest of justice the petitioner may be permitted to produce the Industrial Input Certificates before the respondent and the respondent may be directed to decide the matter afresh, after considering the Industrial Input Certificates.

4.Having regard to the submissions made by the learned counsel on either side, taking into consideration the fact that the petitioner could not produce the Industrial Input Certificates at the time of passing of the impugned orders, the impugned orders can be set aside. Accordingly, the same are set aside. The petitioner is permitted to produce the Industrial Input Certificates within a period of two weeks from the date of receipt of a copy of this order and on production of the Certificates, the respondent is directed to decide the matter afresh, after taking into consideration the Certificates to be produced by the petitioner, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner.

5.With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Pallavaram Assessment Circle,
No.32 & 33, 2nd Street,
Sripuram,
Chrompet - 600 044.

+3cc to Mr.N.Murali, Advocate sr.20139,20141
+1cc to the Special Government Pleader Sr.20359

W.P.Nos.11990, 11991 & 12070 of 2016
and W.M.P.Nos.10359, 10360 & 10436 of 2016

ca(CO)
srg(22/04/2016)