

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.12193 of 2016 and
W.M.P.No.10546 of 2016

M/s.Larsen & Toubro Limited
Chennai Regional Office,
TC1 Building, 2nd Floor,
979, Mount Poonamallee Road,
Manapakkam,
Chennai - 600 089.

... Petitioner

Vs.

The Deputy Commissioner (CT)-II,
LTU, Marshall Road,
Chennai - 8.

... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records of the impugned assessment order in CST 31722/2014-15 dated 03.03.2016 from the file of the respondent herein and to quash the same.

For Petitioner : Ms.Aparna Nandakumar
For Respondents : Mr.Manoharan Sundaram,
Addl Government Pleader (Tax)

O R D E R
सत्यमेव जयते

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records of the impugned assessment order dated 03.03.2016 on the file of the respondent and to quash the same.

2.It is the case of the petitioner that though the petitioner is having all the Statutory Forms with them, the same could not be produced before the respondent at the time of passing of the impugned order. The learned counsel for the petitioner submitted that since the Statutory Forms were not produced before the respondent, the petitioner is aggrieved over the impugned order passed by the respondent.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the petitioner has come forward to produce the documents at a belated stage and therefore, time limit may be fixed for the production of the Statutory Forms and also time limit may be fixed for the respondent to pass a fresh order.

4.Having regard to the submissions made by the learned counsel on either side, in the interest of justice, I am of the view that the petitioner can be granted an opportunity to produce all the Statutory Forms before the respondent. In these circumstances, the impugned order dated 03.03.2016 passed by the respondent is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to produce all the Statutory Forms before the respondent within a period of three weeks from the date of receipt of a copy of this order and on receipt of the Statutory Forms, the respondent is directed to decide the matter afresh, taking into consideration the Statutory Forms produced by the petitioner and after affording due opportunity of personal hearing to the petitioner, within one week from the date of receipt of the Statutory Forms.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.
va

s/d-
Assistant Registrar(J)

True Copy

Sub-Assistant Registrar

To

The Deputy Commissioner (CT)-II,
LTU, Marshall Road,
Chennai - 8.

+ 1 cc to M/s.AparnaNandakumar, Advocate, SR 20453

+ 1 cc to Govt.Pleader, High Court, Madras SR 20816

sv(co)
prk15/4

W.P.No.12193 of 2016 and
W.M.P.No.10546 of 2016