

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.14123 of 2016

&

W.M.P.No.12354 of 2016

M/s.Murugan Glass House
Rep by its Manager
No.2 Hazari Street
Chennai-600 002

... Petitioner

Vs.

Deputy Commercial Tax Officer
Anna Salai Assessment Circle
Greens Road
Chennai-600 006.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, to direct the respondent to receive and consider the six 'C' Forms filed by the petitioner for the year 2014-15 by considering the circular instructions of the Commissioner of Commercial Taxes in Act Cell No.12975/2001, dated 28.02.2001 and pass fresh CST assessment order after providing an opportunity of personal hearing.

For Petitioner : Mr.C.Baktha Sironmoni

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader
(Taxes)

ORDER

The petitioner has filed the above writ petition to issue a writ of Mandamus to direct the respondent to receive and consider the six 'C' Forms filed by the petitioner for the year 2014-15 by considering the circular instructions of the Commissioner of Commercial Taxes dated 28.02.2001 and pass fresh CST assessment order, after providing an opportunity of personal hearing.

2. Mr.C.Baktha Sironmoni, learned counsel appearing for the petitioner submitted that the respondent has not considered the six 'C' Forms produced by the petitioner. Hence, the respondent may be directed to consider the same and pass fresh order.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader(Taxes), takes notice for the respondent and submitted that the respondent may be directed to consider the six 'C' Forms produced by the petitioner.

4. Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent has not considered the 'C' Forms produced by the petitioner, I direct the respondent to consider the six 'C' Forms produced by the petitioner and pass orders, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner.

With this observation, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

Rj

To

The Deputy Commercial Tax Officer
Anna Salai Assessment Circle
Greams Road
Chennai-600 006.

+1cc to the Special Government Pleader(Taxes), S.R.No.23706

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TEJ(CO)
CA(20/04/2016)

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