IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2016

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.Nos.14731, 14732 & 14796 of 2016
and
WMP.Nos.12872, 12873 & 12944 of 2016

M/s.Electro Flux Equipments Pvt. Ltd.,
Rep. by its Authorised Signatory,
No.31A/22, SIDCO Industrial Estate,
Ambattur, Chennai - 600 098. .. Petitioner in all W.Ps.

Versus

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
Chennai - 600 049. .. Respondent in all W.Ps.

Prayer in WP.No.14731/2016: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings of the revision order in CST No.982162/2012-13 dated 07.08.2015 and quash this revision of assessment proceedings as illegal, unconstitutional and direct the respondent to pass fresh orders by verifying the claims of exemptions with records and accounts of the petitioner as per the Division Bench decision of the Madras High Court reported in 109 STC 233 (Madras) by following the principle of natural justice.

Prayer in WP.No.14732/2016: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings of the revision order in CST No.982162/2013-14 dated 07.08.2015 and quash this revision of assessment proceedings as illegal, unconstitutional and direct the respondent to pass fresh orders by verifying the claims of exemptions with records and accounts of the petitioner as per the Division Bench decision of the Madras High Court reported in 109 STC 233 (Madras) by following the principle of natural justice.

Prayer in WP.No.14796/2016: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings of the revision order in CST No.982162/2011-12 dated 17.03.2016 and quash this revision of assessment proceedings as illegal, unconstitutional and direct the respondent to pass fresh orders by verifying the claims of exemptions with records and accounts of the petitioner as per the Division Bench decision of the Madras High Court reported in 109 STC 233 (Madras) by following the principle of natural justice.

For Petitioner ... M/s.C.Baktha Siromoni

For Respondent ... Mr.Manoharan Sundaram
Additional Government Pleader (Taxes)

COMMON ORDER

Heard the learned counsel for the petitioner and Mr.S.Manoharan Sundaram, learned Additional Government Pleader (Taxes) for the respondent.

2.After hearing some arguments, the learned counsel for the petitioner submits that he may be permitted to file appeal by canvassing all contentions.

3.Needless to state that if the appeal is filed before the Appellate Authority, the Appellate Authority shall call for all the records from the original authority and decide the matter in accordance with law.

4.In the light of the above, the Writ Petitions are closed, giving liberty to the petitioner to file an appeal within a period of 30 days from the date of receipt of a copy of this order. The appeal shall not be rejected on the ground of limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CS III )

/true copy/
Sub Asst. Registrar

sgl

To

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
Chennai - 600 049.

1 cc to Spl.Goverment Pleader, Sr. 31272

W.P.Nos.14731, 14732 &
14796 of 2016

KS (CO)
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