IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:22.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.14802 of 2016 &

W.M.P.No.12948 of 2016

Scigenics Biotech Private Ltd.
Rep.by its Director
Mr.S.Gopal
No.35/18,Vasudevapuram
Chennai-600 005. .. Petitioner

Vs.

Commercial Tax Officer
Thiruvallikeni Assessment Circle
No.46, Greenways Road
Chennai-600 028. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in CST/656742/2009-10, dated 15.03.2016 and quash the same in so far as assessing the turnover of Rs.15 50 530/- at 12.5% instead of 5% not covered by certificates issued by the Educational Institutions and further direct the respondent to accept the same.

For Petitioner : Mr.N.Murali

For Respondent : Mr.Cibi Vishnu
Additional Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent dated 15.03.2016, quash the same in so far as assessing the turnover of Rs.15,50,530/- at 12.5% instead of 5% not covered by certificates issued by the Educational Institutions and further direct the respondent to accept the same.

2. Mr.N.Murali, learned counsel appearing for the petitioner submitted that the petitioner had obtained all the certificates from the Educational Institutions and that liberty may be given to the petitioner to produce the same before the respondent and in such a case, the respondent may be directed to decide the matter afresh. In the affidavit filed in support

of the petition, the petitioner has also stated that they are willing to pay tax of Rs.17,547/- on the balance certificates to be received on the turnover of Rs.2,33,970/- @ 7.5% (12.5% - 5%), in case the certificate is not received from the Educational Institutions.

3. Mr.Cibi Vishnu, learned Additional Government Pleader (Taxes), takes notice for the respondent and submitted that liberty may be given to the petitioner to produce the certificates and on production of the same, the respondent may be directed to decide the matter afresh.

4. Having regard to the submissions made by the learned counsel on either side, the impugned order dated 15.03.2016 is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to produce all the certificates before the respondent within a period of two weeks from the date of receipt of a copy of this order. The petitioner is also directed to pay a sum of of Rs.17,547/- as stated in the affidavit filed in support of the petition, within a period of two weeks from the date of receipt of a copy of this order. The respondent is directed to consider the certificates to be produced by the petitioner and decide the matter afresh on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Rj

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Thiruvallikeni Assessment Circle,
No.46, Greenways Road,
Chennai-600 028.

+ 1 cc to Mr.N.Murali, Advocate Sr 24882
+ 1 cc to The Spl.Govt.Pleader (Taxes), Sr 25235

KR/26/4/16

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