IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.04.2016

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

W.P.Nos.15964 & 15965 of 2016 and
W.M.P.Nos.13816 & 13817of 2016

M/s.MRM and Sons,
rep by its Proprietor
No.13/20, 1st Floor,
Kattur Sadayappan Street,
Periamet, Chennai - 600 003. ... Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,
Periamet Assessment Circle,
No.10, Palaniappa Maaligai,
Chennai - 600 006. ... Respondent in both W.Ps

Petitions filed under Article 226 of the Constitution of India praying for issuance of writ of certiorarified mandamus to call for the records of the respondent and to quash the assessment proceedings in TIN No.33360421698/2011-2012 and TIN No.33360421698/2012/13 respectively dated 31.03.2015 as the reversal of the Input Tax Credit for the export sales under Section 5(3) of the CST Act against Form-H Declarations is illegal and direct the respondent not to reverse the Input Tax Credit for the year 2011-12 and 2012-13.

For Petitioner : Mr.C.Baktha Siromoni
(in both W.Ps)

For Respondents : Mr.Manoharan Sundaram,
(in both 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 of the respondent and to quash the assessment proceedings for the assessment years 2011-12 and 2012-13 dated 31.03.2015 as the reversal of the Input Tax Credit for the export sales under Section 5(3) of the CST Act against Form-H Declarations is illegal and direct the respondent not to reverse the Input Tax Credit for the year 2011-12 and 2012-13.

2.When the matter is taken up for hearing today, the learned counsel appearing for the petitioner submitted that it would be suffice to give liberty to the petitioner to challenge the impugned orders dated 31.03.2015 by way of an appeal before the Appellate Authority.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that such liberty can be given to the petitioner to file appeals as against the impugned orders within the stipulated time.

4.Having regard to the submissions made by the learned counsel on either side, I give liberty to the petitioner to challenge the impugned orders dated 31.03.2015 before the Appellate Authority within a period of two weeks from the date of receipt of a copy of this order and the Appellate Authority is directed to entertain the appeals to be filed by the petitioner without insisting on the question of limitation.

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

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Periamet Assessment Circle,
No.10, Palaniappa Maaligai,
Chennai - 600 006.

1 cc to M/s.C.Bakthasiromoni, Advocate, sr.26681
1 c to Special Government Pleader (Taxes), sr.25661

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ak co
kra 10.05.2016