IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.04.2016

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

W.P.Nos.15975 & 15976 of 2016
and
W.M.P.Nos.13825 & 13826 of 2016

M/s.Saint Gobain India Private Limited
rep by its Team Leader – Finance & Accounts,
Sigappi Achi Building, 7th Floor,
Egmore, Chennai – 600 008. ... Petitioner in both W.Ps

Vs.

The Deputy Commissioner (CT) – IV,
Large Tax Payers Unit,
Chennai – 600 008. ... Respondent in both W.Ps

Petitions filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari to call for the records of the respondent in relation to his proceedings in TIN:33511662391/2012-13 & 2013-14 dated 28.03.2016 and to quash the same.

For Petitioner (in both W.Ps) : Mr.R.L.Ramani, Senior Counsel
Mr.B.Raveendran

For Respondents (in both W.Ps) : Mr.Manoharan Sundaram,
Additional Government Pleader(Tax)

COMMON ORDER

The petitioner has filed the above Writ Petitions to issue writs of certiorari to call for the records of the respondent relating to the proceedings for the assessment years 2012-13 & 2013-14 dated 28.03.2016 and to quash the same.

2.Mr.R.L.Ramani, learned senior counsel appearing for the petitioner submitted that the respondent had passed the order of assessment without considering the C-Forms and other statutory forms produced by the petitioner.

3.On a perusal of the impugned order passed by the respondent, it is clear that the petitioner's statutory Forms

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were not considered by the respondent while passing the impugned order.

4.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent had not considered the statutory Forms produced by the petitioner, the respondent may be directed to consider the Forms and Declarations produced by the petitioner and pass a revised assessment order.

5.In view of the submissions made by the learned counsel on either side, since the respondent had not considered the statutory Forms and Declarations produced by the petitioner, the respondent is directed to consider the said statutory Forms and Declarations and pass a revised assessment order, after giving due opportunity of personal hearing to the petitioner. The respondent is directed to pass the revised assessment order under the CST as well as the TNVAT Act. Till the passing of the revised assessment order, the respondent is directed not to resort to coercive steps against the petitioner.

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

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

va

To

The Deputy Commissioner (CT) - IV,
Large Tax Payers Unit,
Chennai - 600 008.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.26507
+1cc to the Government Pleader, S.R.No.26662

W.P.Nos.15975 & 15976 of 2016
and
W.M.P.Nos.13825 & 13826 of 2016

KS(CO)
CA(10/05/2016)

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