IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.16924 to 16927 of 2016

M/s.Reliable Minerals and Metals Pvt Ltd.,
20/1, E.K.Agraharam Street, Chennai - 3,
rep by its Managing Director,
H.Satty Narayanan. ... Petitioner in all W.Ps

Vs.

The Commercial Tax Officer (CT),
Moore Market (South) Assessment Circle,
Chennai - 01. ... Respondent in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of mandamus to direct the respondent to consider the C-Forms submitted on 27.01.2014 & 15.10.2014 and to pass assessment orders under the CST Act and revised assessment order under TNVAT Act for the assessment year 2009-10, 2008-09, 2010-11 & 2011-12.

For Petitioner : Mr.S.Raveekumar
(in all W.Ps)

For Respondent : Mr.Manoharan Sundaram,
(in all 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 mandamus to direct the respondent to consider the C-Forms submitted on 27.01.2014 & 15.10.2014 and to pass assessment orders under the CST Act and revised assessment order under TNVAT Act for the assessment year 2009-10, 2008-09, 2010-11 & 2011-12.

2.It is the case of the petitioner that on 27.01.2014, a representation was sent by the petitioner along with the C-Forms for the assessment years 2008-09 to 2011-12. On 15.10.2014, a representation was again made by the petitioner along with additional C-Forms for the assessment years 2009-10 to 2011-12. The assessment order was passed on 05.01.2016 with regard to the assessment years 2013-14 & 2014-15. The learned counsel appearing for the petitioner submitted that the respondent may be directed to consider the C-Forms and pass revised assessment order under TNVAT Act for the assessment years.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the relief sought for in the Writ Petitions can be granted to the petitioner.

4.In view of the submissions made by the learned counsel on either side, I direct the respondent to consider the C-Forms submitted by the petitioner on 27.01.2014 and 15.10.2014 for the assessment years 2008-09 to 2011-12 and pass assessment orders under the CST Act and revised assessment orders under the TNVAT Act, after affording due opportunity of personal hearing to the petitioner.

5.With these observations, the Writ Petitions are disposed of. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer (CT),
Moore Market (South) Assessment Circle,
Chennai - 01.

+1cc to Mr.S.Raveekumar, Advocate Sr.27829

W.P.Nos.16924 to 16927 of 2016

pa[co]
srg 12/05/2016