IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:01.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.17611 of 2016

Sulochana Cotton Spinning Mills Private Limited,
Rep. by its Managing Director,
Mr.S.Krishna Kumar,
having registered Office at
No.483, Kamaraj Road, Tirupur.

..Petitioner

-Versus-

The Commercial Tax Officer,
Tirupur South,
Assessment Circle,
Tirupur.

..Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, to direct the respondent to assess the sales tax of the petitioner for the year 1997-98 and 1998-99 as per the direction of the Sales Tax Appellate Tribunal in Appeal No.489/2002 and Appeal No.490/2002 dated 26.03.2010 and consequentially adjust the tax already deposited towards fresh assessment and refund excess amount, if any.

For Petitioner : Mr.K.Prabhu Rajkumar

For Respondent : Mr.Cibhi Vishnu
Additional Government Pleader

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O R D E R

Heard Mr.K.Prabhu Rajkumar, learned counsel appearing for the petitioner and Mr.Cibhi Vishnu, learned Additional Government Pleader, accepting notice on behalf of respondent. With the consent of the learned counsel on either side, the Writ Petition is taken up for final disposal.

2.The petitioner is a registered dealer under the provisions of the Tamil nadu General Sales Tax Act,1959 and presently under the Tamil Nadu Value Added Tax. The relief sought for in this Writ Petition is to direct the respondent/Assessing Officer to assess the sales tax for the year 1997-98 and 1998-99 as per the direction of the Sales Tax

Appellate Tribunal in Appeal Nos.489/2002 & 490/2002 dated 26.03.2010.

3.The said Appeals were preferred by the petitioner against the orders of the Appellate Assistant Commissioner (CT), Pollachi in A.P.Nos.4 of 2001 & 5 of 2001 dated 18.02.2002, relating to the said Assessment Orders, the Tribunal by an order dated 26.03.2010 allowed CTA No.489 of 2002 and the Appeal in CTA No.490 of 2002 stood modified. As a consequence of the order passed by the Sales Tax Appellate Tribunal, the respondent-Assessing Officer has to redo the assessment. In this regard, the petitioner has submitted several representations and the last of which is on 21. 01.2016. Since, no orders have been passed, the petitioner is before this Court.

4.The learned Additional Government Pleader submits that the Assessing Officer may be granted reasonable time to redo the assessment in terms of the order passed by the Sales Tax Appellate Tribunal, if there is no further Appeal filed by the Department against the order passed by the Sales Tax Appellate Tribunal dated 26.03.2010.

5.In the light of the above, there will be a direction to the respondent to consider the petitioner's representation dated 21.01.2016, and if there is no legal impediment, redo the assessment after affording an opportunity of personal hearing to the petitioner, and pass appropriate orders, within a period of six weeks from the date of receipt of a copy of this order. Needless to mention that as a consequence of redoing the assessment, if the petitioner is entitled to refund, the same shall also be effected in accordance with law.

The Writ Petition is disposed of accordingly. No costs.

r p a

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Commercial Tax Officer,
Tirupur South, Assessment Circle, Tirupur.

+ 1 cc to The Spl.Govt.Pleader (Taxes), High Court, Madras-104. Sr 29570
+ 1 cc to Mr.K.Prabhu Rajkumar, Advocate Sr 28963

KR/8/6/16

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