IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 06.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.18869 OF 2016

1 M/s.Indroyal Furniture Company P Ltd
Rep by its Director Mr.J. Vijayan
No.222, Llyods Road,
Chennai-600 086. [PETITIONER]

Vs

1 The Assistant Commissioner (CT)
Royapettah I Assessment Circle
Greenways Road, Chennai-600 028.

2 The Commercial Tax Officer
Shencottah. [RESPONDENTS]

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus, to call for the records of the first respondent in CST/ 656852/ 2008-09 dated 31.03.2016, quash the same and further direct the first respondent to exclude the turnover relating to M/s.Indroyal Crafts P Ltd, Ayikudy, assessed by the second respondent.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.Manokaran Sundaram
Additional Govt. Pleader

O R D E R

Heard Mr.V.Sundareswaran, learned counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader accepting notice on behalf of respondents. With the consent of the learned counsel on either side, the Writ Petition is taken up for final disposal.

2.Petitioner has come forward with this Writ Petition challenging the order of revised assessment under the provisions of the Central Sales Tax Act for the year 2008-09.

3.The endeavour of the learned counsel for the petitioner is to state that the first respondent Assessing Authority failed to see that when the inter-state movement of goods relating to stock transfer did not relate to the petitioner, the petitioner shall be assessed at its hands as if it was "suppression". Further it is submitted that the first respondent ignored the law that when the inter-state movement of goods was already assessed by the second respondent at the hands of M/s Indroyal Craft Pvt. Limited, Tenkasi, the same shall not be assessed at the hands of the petitioner.

4.In my view, as the grounds raised by the petitioner are all factual issues, the same have to be agitated before the Appellate Authority, as against the impugned order of revised assessment. The petitioner has not made out any good grounds to entertain the Writ Petition against the impugned order especially when serious disputed questions of facts are involved.

5.At this juncture, the learned counsel for the petitioner submitted that the petitioner may be permitted to appear before the first respondent, by invoking the powers under section 84 of the TNVAT Act.

6.The said submission is placed on record. The Writ Petition is disposed of with liberty to the petitioner to approach the first respondent, on their appearance, the first respondent shall decide the matter on merits and in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

1 The Assistant Commissioner (CT),
Royapettah I Assessment Circle,
Greenways Road, Chennai-600 028.

2 The Commercial Tax Officer,
Shencottah.

+1cc to Special Government Pleader Sr.29930
+ 1 CC to Mr.V.Sundareswaran , Advocate SR NO 30192[7/6]

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srg 06/06/2016