IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.1930 of 2016
and
W.M.P.No.1687 of 2016

Aran Kitchen World (India) Pvt Ltd.,
105 Chamiers Road,
R.A.Puram,
Chennai - 600 028. ... Petitioner

Vs.

The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records comprised in impugned notice in CST/954078/2013-2014 dated 12.11.2015 on the file of the respondent, quash the same with a direction to the respondent to re-do the assessment in accordance with the material submission.

For Petitioner : Mr.T.Shanmugam

For Respondent : Mr.Kanmani Annamalai,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records comprised in impugned notice in CST/954078/2013-2014 dated 12.11.2015 on the file of the respondent and to quash the same with a direction to the respondent to re-do the assessment in accordance with the material submission by the petitioner.

2.It is the case of the petitioner that the credit notes submitted before the respondent was not taken into consideration by the respondent while issuing the impugned notice dated 12.11.2015.

3.On a perusal of the impugned notice dated 12.11.2015, it is clear that the respondent has not considered the credit notes submitted by the petitioner.

4.Mr.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the respondent has not considered the credit notes submitted by the petitioner, the respondent may be directed to consider the credit notes submitted by the petitioner and decide the matter afresh.

5.Having regard to the submissions made by the learned counsel on either side, taking note of the fact that the respondent has not considered the credit notes submitted by the petitioner, I am of the view that the impugned notice should be set aside and the matter should be remitted to the respondent for fresh consideration. Accordingly, the impugned notice dated 12.11.2015 is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to consider the credit notes submitted by the petitioner and decide the matter afresh, after giving an opportunity of hearing to the petitioner.

6.With this observation, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petition Is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

va

To

The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028.

+1cc to Mr.T.Shanmugam, Advocate, S.R.No.9891
+1cc to the Special Government Pleader(T), S.R.No.10169

W.P.No.1930 of 2016
and
W.M.P.No.1687 of 2016

SR(CO)
CA(25/02/2016)