

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.29218 of 2015 and  
M.P.Nos.1 & 2 of 2015

M/s.Klemmen Engineering Corporation  
rep by its Authorised Partner S.Paulraj  
B12, Mogappair Industrial Estate (East),  
Chennai - 600 037. ... Petitioner

Vs.

- 1.The State of Tamil Nadu  
rep by the Secretary to the Government  
Department of Commercial Taxes,  
Secretariat, Fort St.George,  
Chennai - 600 009.
- 2.The Assistant Commissioner (CT),  
Purasavakkam Assessment Circle,  
Chennai - 600 010. .... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 2<sup>nd</sup> respondent in the impugned order in CST No.28716/2013-2014 dated 14.07.2015 and quash the same and further direct the 2<sup>nd</sup> respondent to pass revision order accepting the declarations in Form C, Form H and Direct Export Documents to be filed by the petitioner.

For Petitioner : Mr.R.Sridhar

For Respondents : Mr.S.Kannmani 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 of the 2<sup>nd</sup> respondent in the impugned order in CST No.28716/2013-2014 dated 14.07.2015 and quash the same and further direct the 2<sup>nd</sup> respondent to pass revision order accepting the declarations in Form C, Form H and Direct Export Documents to be filed by the petitioner.

2.It is the case of the petitioner that the 2<sup>nd</sup> respondent had decided the matter even without considering the Form C, Form H and Direct Export Documents to be filed by the petitioner. Further, the learned counsel for the petitioner submitted that since the Form C, Form H and other documents were not considered by the respondent, the petitioner is put to prejudice and hardship.

3.Mr.S.Kannmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondents submitted that the 2<sup>nd</sup> respondent may be directed to consider the Form C, Form H and other documents to be produced by the petitioner and decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking into consideration that the petitioner is having the Form C, Form H and other documents with them, the petitioner is directed to produce the same before the 2<sup>nd</sup> respondent. The impugned order passed by the 2<sup>nd</sup> respondent is set aside and the matter is remanded back to the 2<sup>nd</sup> respondent for fresh consideration. The 2<sup>nd</sup> respondent is directed to consider the Form C, Form H and other documents and decide the matter afresh, after giving due opportunity of hearing to the petitioner.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

-s/d-  
Assistant Registrar

True Copy

सत्यमेव जयते

Sub-Assistant Registrar

va  
To

1.The Secretary to the Government,  
State of Tamil Nadu,  
Department of Commercial Taxes,  
Secretariat, Fort St.George,  
Chennai - 600 009.

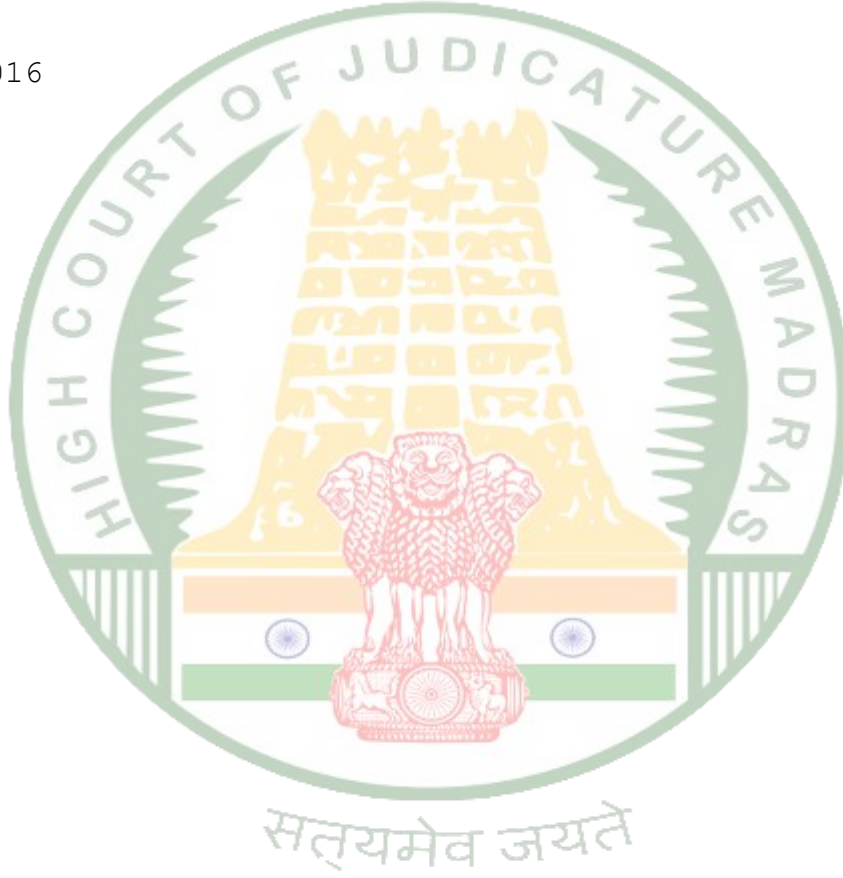
2.The Assistant Commissioner (CT),  
Purasavakkam Assessment Circle,  
Chennai - 600 010.

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+1 cc to the Special Government Pleader (Taxes)  
High Court Madras sr.11230  
+1 cc to Mr.R.Sridhar Advocate sr.11039

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jsr(co)  
aa24/02/2016



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