

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2016

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAI SWAMY

W.P.No.33799 of 2015

and

M.P.No.1 of 2015

M/s.Larsen & Toubro Limited,
represented by its Assistant Manager,
Chennai Regional Office,
TC1 Building, 2nd Floor,
979, Mount Poonamallee Road,
Manapakkam, Chennai - 600 089 ... Petitioner

Vs.

The Deputy Commissioner (CT) - II (FAC)
LTU, Marshall Road,
Chennai - 8. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the impugned assessment order in CST 31722/2013-14 dated 30.09.2015 from the file of the respondent herein and quash the same.

For Petitioner : Ms.Aparna Nandakumar

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

सतममेन जयते
O R D E R

The petitioner has filed the above writ petition to issue a writ of certiorari to call for the records in CST 31722/2013-14 dated 30.09.2015 on the file of the respondent and to quash the same.

2. It is the case of the petitioner that they had obtained all the statutory forms, but the same could not be produced before the respondent in time.

3. Ms.Aparna Nandakumar, the learned counsel appearing for the petitioner, submitted that since the petitioner is having all the statutory forms with them, an opportunity may be given to the petitioner to produce the same before the respondent and in such an event, the respondent may be directed to consider the same and pass orders afresh.

4. Mr.S.Kanmani Annamalai, the learned Additional Government Pleader(T) appearing for the respondent, submitted that since the petitioner is having all the statutory forms, the impugned order may be set aside and the petitioner may be given an opportunity to submit all the statutory forms before the respondent.

5. Having regard to the submissions made by the learned counsel on either side and taking into consideration that the petitioner is having all the statutory forms with them which were not produced before the respondent at the time of passing the impugned order, in the interests of justice, I am inclined to give an opportunity to the petitioner to produce all the statutory forms before the respondent. Accordingly, the impugned order dated 30.09.2015 is set aside and the matter is remanded to the respondent for fresh consideration. The petitioner is directed to produce all the statutory forms available with them within three weeks from the date of receipt of a copy of this order and on production of all the forms, the respondent is directed to decide the matter afresh and pass orders on merits and in accordance with law after giving due opportunity of personal hearing to the petitioner.

With these observations, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

Sd/-

Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

gm

To

The Deputy Commissioner (CT) - II (FAC)
LTU, Marshall Road,
Chennai - 8.

1 cc to Mr. Aparna Nandakumar, Advocate, Sr. 17453
1 cc to Sol.Government Pleader, Sr. 17613

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MG (CO)
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