In the High Court of Judicature at Madras

Dated : 24.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.21774, 21775 and 21787 of 2016
and WMP.Nos.18622, 18623 & 18627 of 2016

M/s.Lube Tech, rep.by its
Partner Mr.N.G.Sridharan ...Petitioner

Vs

The Commercial Tax Officer,
Ambattur Assessment Circle,
Chennai-49. ...Respondent

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Mandamus directing the respondent to accept the declaration forms filed on 21.9.2013 and 20.1.2016 for the assessment years CST/2009-10, CST/2010-11 and CST/2008-09 and pass orders in accordance with law.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.S.Kanmani Annamalai, AGP

COMMON ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondent. Heard both. By consent, the writ petitions are taken up for final disposal.

2. The petitioner, which is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and which is originally an assessee in the Villivakkam Assessment Circle and subsequently an assessee on the files of the respondent after bifurcation, has approached this Court with an innocuous prayer to direct the respondent to accept the declaration forms filed by the petitioner under the said Enactment and to proceed in accordance with law.

3. It is not in dispute that C-Forms have been accepted by the Assessing Officer. Nevertheless, he has not revised the assessment taking note of the C-Forms, but proceeded to issue

demand notices without reference to the C-Forms produced by the petitioner.

4. The learned Additional Government Pleader, on instructions, submitted that the error is account of the transfer of jurisdiction from Villivakkam Assessment Circle to Ambattur Assessment Circle.

5. In the light of the above, the writ petitions are disposed of with a direction to the respondent to take into consideration the C-Forms submitted by the petitioner on various dates, issue notice to the petitioner and after considering the same, redo the assessment for the relevant assessment years and thereafter proceed in accordance with law. The above direction shall be complied with within a period of four weeks from the date of receipt of a copy of this order. Till then, the demand notices shall be kept in abeyance. No costs. Consequently, the above MPs are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

To
The Commercial Tax Officer,
Ambattur Assessment Circle, Chennai-49.

2 ccs to M/s.D.Vijayakumar, Advocate, sr.354241
1 cc to The Special Government Pleader, sr.35446, 35482

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& WMP.Nos.18622, 18623 & 18627
of 2016

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