

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.39042 of 2015
and M.P.No.1 of 2015

KM Pet Industries
rep by its Proprietor
having office at

No.72/2, Dr.Allagappa Road,
Purasawalkam, Flowers Road Post,
Cchennai - 600 084.

... Petitioner

Vs.

The Assistant Commissioner (CT),
Cholavaram Assessment Circle,
No.22, Jawaharlal Nagar 1st Street,
Red Hills, Chennai - 600 052.

... Respondent

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 respondent in CST:986021/2011-12 dated 05.10.2015 and quash the same and direct the respondent to make an assessment after taking into account the representation of the petitioner dated 15.09.2015 received by the respondent on 21.09.2015 after giving an opportunity of being heard.

For Petitioner : Mr.G.Surya Narayanan

For Respondent : Mr.Manoharan Sundaram,

Additional Government Pleader (Tax)

सतयमेव जयते
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 respondent in CST:986021/2011-12 dated 05.10.2015 and quash the same and direct the respondent to make an assessment after taking into account the representation of the petitioner dated 15.09.2015 after giving an opportunity of hearing.

2.It is the case of the petitioner that the order dated 05.10.2015 was passed by the respondent without considering Form C and Form H. The learned counsel for the petitioner further submitted that since Form C and Form H were not considered by the respondent, the respondent had levied a higher tax.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) appearing for the respondent submitted that since the petitioner is having Form C and Form H with them, the same may be produced by them before the respondent and in such an event, the respondent may be directed to decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking into consideration the submissions made by the learned counsel for the petitioner that the petitioner is having Form C and Form H with them, the impugned order passed by the respondent without considering the same is liable to be set aside. Accordingly, the impugned order is set aside and the matter is remanded back to the respondent for fresh consideration. The petitioner is directed to produce the Form C and Form H available with them within one week from the date of receipt of a copy of this order before the respondent and on such production of Form C and Form H before the respondent, the respondent is directed to decide the matter afresh, after giving due opportunity of personal hearing to the petitioner.

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

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Cholavaram Assessment Circle,
No.22, Jawaharlal Nagar 1st Street,
Red Hills, Chennai - 600 052.

+1 cc to Special Government Pleader taxes sr.11963

+ 1 cc to Mr.G.Surya Narayanan, Advocate Sr 12301 (29/2/16)

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