

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:12.09.2016

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.20798 of 2003

M/s Srinar Electronics (P) Ltd.,
Chennai.

[PETITIONER]

Vs

The Commercial Tax Officer
Tambaram II Assessment Circle
Chennai 600044.

[RESPONDENT]

Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the proceedings of the respondent in CST/599534/1998-99 DATED 28.04.2000 and quash the same as illegal and levy of sales tax on DEPB is contrary to the provisions of the CST Act.

For petitioner ... Mr.R.Senniappan
for Mr.A.R.Jeyasankar

For respondent ... Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent.

2.In this Writ Petition, the petitioner seeks for quashing the order of assessment passed by the respondent under the provisions of the Central Sales Tax Act, 1956, for the assessment year 1998-99. The assessment has been finalised, since the petitioner failed to furnish C-Forms with regard to

part of the Turnover Duty Entitlement Pass book Licence.

3.The learned counsel for the petitioner would submit that the petitioner may be permitted to file an Appeal before the Appellate Assistant Commissioner of Commercial Taxes V , Kancheepuram.

4.The learned Government Advocate appearing for the respondent does not have any serious objections for the said prayer.

5.Considering the above said submissions, liberty is granted to the petitioner to file an appeal before the the Appellate Assistant Commissioner of Commercial Tax V, Kancheepuram and if the said appeal is filed, within a period of thirty days from the date of receipt of a copy of this order, the Appellate Authority may entertain the appeal without rejecting the same on the ground of limitation, as this Writ Petition is pending before this Court from 2003 onwards.

The Writ Petition is disposed of on the above terms. No costs.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

rpa

To

The Commercial Tax Officer
Tambaram II Assessment Circle
Chennai 600044.

2. Appellate Asst. Commissioner
of Commercial Tax, V Kancheepuram

+1 CC to Special Government Pleader (Taxes) Sr.No.51880

W.P.No.20798 of 2003

SSK (CO)
MD : 20/09/2016