IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.29332 of 2016

L.G.Balakrishnan & Bros Ltd.,
Rep. By its Chief Financial Officer
Mr.N.Rengaraj,
P/O Box No.2003, Ganapathy,
Coimbatore - 641 006. ... Petitioner

Vs.

1.The Special Commissioner and Commissioner of Commercial Taxes,
Office of Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Deputy Commissioner (CT) (FAC),
Fast Track Assessment Circle - 1,
Coimbatore - 641 018. ... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of mandamus to direct the first respondent to consider the representations dated 01.02.2013 and 22.06.2016 (filed on 04.07.2016) filed by the petitioner, grant an opportunity of personal hearing to the petitioner and issue appropriate guidelines to the second respondent to compute total turnover following the definition under Section 2(40) of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mrs.Lakshmi Sriram

For Respondents: Mr.K.Venkatesh, GA

ORDER

Heard Mrs.Lakshmi Sriram, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, who accepts notice for the respondents and with their consent, the writ petition itself is taken up for disposal.

2. The petitioner is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TN VAT Act), on the file of the second respondent, and they are engaged in the manufacture of Rolon brand automotive, industrial chains

and motor vehicle parts. In this writ petition, the petitioner seeks a direction to the first respondent to consider their representations dated 01.02.2013 and 22.06.2016 and afford an opportunity of personal hearing.

3. Initially, the petitioner submitted their representation dated 01.02.2013 and thereafter, they have made an another representation dated 22.06.2016, which was received by the office of the first respondent on 04.07.2016. In the said representation, the petitioner has requested for a clarification regarding the total turnover and stated that the first turn over of the vehicle which was purchased from other States under CST and sold within the State with the higher rate of tax applicable during the period for computing the total turnover may be considered.

4. Since the matter is now pending consideration before the first respondent, there will be a direction to the first respondent to consider the petitioner's representations and pass orders on merits and in accordance with law after affording an opportunity of personal hearing to the petitioner, within a period of eight weeks from the date of receipt of a copy of this order.

With the above direction, the writ petition is disposed of. No Costs.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

To

1.The Special Commissioner and Commissioner
of Commercial Taxes,
Office of Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Deputy Commissioner (CT) (FAC),
Fast Track Assessment Circle - 1,
Coimbatore - 641 018.

+1 cc to Mrs.Lakshmi Sriram,advocate,sr.48564

+1 cc to Spl.Govt.Pleader,sr.48934.

mg(co)
krd 12/9