

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.11.2016

CORAM

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

W.P.No.40254 of 2016
and
W.M.P.No.34275 of 2016

M/s.Cookson India (P) Ltd,
rep.by its authorised signatory
Mr.K.Ravikumar,
No.16, SIDCO Industrial Estate,
Ambattur,
Chennai-600 098. ... Petitioner

-vs-

- 1.The State of Tamil Nadu,
rep.by the Secretary to Government,
Department of Commercial Taxes,
Secretariat, Fort St.George,
Chennai-600 009.
- 2.The Commercial Tax Officer (CT),
Pattaravakkam Assessment Circle,
Chennai-600 050. ... Respondents

Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus to call for the records of the second respondent in the impugned order in CST No.46523/2009-2010 dated 04.08.2016 and quash the same and further direct the second respondent to pass a fresh order accepting the declarations in Form-C and Form-I, in the possession of the petitioner.

For Petitioner :: Mr.R.Sridhar

For Respondents:: Mr.Kanmani Annamalai,
Govt.Pleader (Tax)

ORDER

This writ petition has been filed to quash the impugned assessment order dated 04.08.2016 passed by the second respondent, on the ground that the authority has not given any opportunity to produce the Form-C and Form-I.

2.The only grievance of the petitioner is that they have not been given any opportunity to produce the Form-C and Form-I.

3.On the other hand, the learned Government Pleader appearing for the respondents submitted that even though sufficient opportunities have been given to the petitioner, yet they were not able to produce the Form-C and Form-I. He would only contend that if the originals are produced, the authority will consider the same in accordance with law.

4.In view of the above submission made by the learned Government Counsel, the petitioner is permitted to produce the original Form-C and Form-I for verification of the authorities within a period of fifteen days from the date of receipt of a copy of this order. On production of such documents, the authorities shall consider the same and pass appropriate orders, after affording an opportunity of hearing to the petitioner.

5.The writ petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

KM
To

1.The Secretary to Government,
Government of Tamil Nadu,
Department of Commercial Taxes,
Secretariat, Fort St.George,
Chennai-600 009.

2.The Commercial Tax Officer (CT),
Pattaravakkam Assessment Circle,
Chennai-600 050.

+1cc to Mr.Rajeshkannan, Advocate Sr.66945
+1cc to the Special Government Pleader Sr.66682

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srg 15/12/2016