IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.41487 & 41488 of 2016 &

W.M.P.Nos.35462 & 35463 of 2016

Tvl.Proventus Life Science Pvt. Ltd.,
Rep. by its Director Mr.Manoj Kumar Bhaiya,
Now at, 271/182, P.H.Road,
Kilpauk, Chennai-10. .. Petitioner in both Writ Petitions

Versus

1.The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Greams Road,
Chennai-6.

2.The Branch Manager,
Indian Bank,
Madras George Town Branch,
N.155, Thambu Chetty Street,
Chennai-1. .. Respondents in both Writ Petitions

Prayer in both Writ Petitions: These Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records on the file of the first respondent in CST No.653281/2011-12 and 2012-13 respectively, dated 30.09.2016 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the principle laid down by this Court and direct the respondent to consider the petitioner's representation dated 17.11.2016 before passing the assessment order.

For Petitioner in
both Writ Petitions : Mr.D.Vijayakumar

For 1st Respondent in
both Writ Petitions : Mr.S.Kanmani Annamalai
Additional Government Pleader

C O M M O N   O R D E R

Heard Mr.D.Vijayakumar, learned counsel appearing for the petitioner in both Writ Petitions and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice on behalf of first respondent in both Writ Petitions. With the consent of the learned counsel on either side, these Writ Petitions are taken up for disposal.

2. The petitioner seeks for issuance of a Writ of Certiorarified Mandamus to quash the order of assessment dated 30.09.2016 passed by the first respondent under the Central Sales Tax Act, 1956 (hereinafter referred to as "the CST Act”), for the years 2011-12 and 2012-13 respectively.

3. The short issue involved in these writ petitions is whether the first respondent could have completed the assessment without taking into consideration the Form “C” and Form “H” declarations and documents relating to sales returns. It appears that since these documents, when produced before the first respondent, were not readily received, the petitioner sent a representation with all the documents on 05.11.2016 by Registered Post.

4. The learned Additional Government Pleader appearing for the respondents would fairly submit that the Assessing Officer has already received forms and the other documents.

5. In the light of the same, the impugned assessment orders are set-aside and the matters are remanded to the first respondent for fresh consideration, who shall consider all the declaration forms and other documents produced by the petitioner and redo the assessments in accordance with law.

6. In view of the above, the attachment of the petitioner's bank account shall stand lifted and the first respondent shall intimate the second respondent-Bank accordingly.

7. These Writ Petitions stand allowed in the above terms. There is no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

r n s

To

1.The Commercial Tax Officer,
Vepery Assessment Circle,
No.10, Greams Road,
Chennai-6.

2.The Branch Manager,
Indian Bank,
Madras George Town Branch,
N.155, Thambu Chetty Street,
Chennai-1.

1 cc to Special Government Pleader, (Taxes), Sr. 69606
1 cc to Mr.D. Vijayakumar, Advocate, Sr. 69434

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