IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.12.2016

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

WP.Nos.42156 & 42157/2016

MOS Metro India Pvt Ltd
rep.by Manager, Finance,
P.Chanthiran, No.53,
Habibullah Road, T.Nagar
Chennai 600017. .. Petitioner in the writ petitions

Vs

The Assistant Commissioner [CT]
Pondy Bazaar Assessment Circle
46, Greenways Road,
Chennai 600028. .. Respondent in the writ petitions

Prayer in WP.No.42156/2016:- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records on the files of the respondent herein in TIN/33961523579/2012-13 dated 08.10.2016 as modified by proceedings in TIN/33961523579/2012-13, dated 28.11.2016 [Corrigendum], quashing the same, insofar as it adopts the deemed sale value determined at 5% as Rs.19,73,28,728/- and the deemed sale value of Rs.20,39,30,845/- at 14.5% while directing the respondent herein to re-dispose the application dated 10.09.2016 submitted on 30.09.2016.

Prayer in WP.No.42157/2016:- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records on the file of the respondent herein in TIN/33961523579/2012-13 dated 19.08.2013, quash the same insofar as it relates to the levy of tax on deemed sale value of Rs.19,73,28,728/- at 5% and the deemed sale value of Rs.20,39,30,,845/- at 14.5%.

For Petitioner in both the WPs : Mr.N.Prasad

For Respondent in both the WPs : Mr.S.Kanmani Annamalai, AGP

COMMON ORDER

Heard Mr.N.Prasad, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondent and with the consent on either side, the writ petitions are taken up for final disposal.

2 The petitioner, who is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006 [TNVAT Act], has filed the writ petitions challenging the orders of assessment dated 08.10.2016 for the Assessment Year 2012-13. The only issue is with regard to non-consideration of Form-WW filed by the petitioner.

3 Admittedly, the statute provides the time limit for production of the said forms and the time limit is upto 31.12.2013. However, the assessment was completed on 19.08.2013. Though the petitioner has filed Form-WW on 31.10.2013, i.e., well within the cut-off date [31.12.2013], the respondent has not considered the same and therefore, the petitioner is before this Court, challenging the impugned order, only to that extent.

4 The learned Additional Government Pleader has got instructions from the respondent and has also produced the original Assessment file and it is submitted that the respondent is ready and willing to consider Form-WW which has been filed by the petitioner.

5 Accordingly, the writ petitions are allowed and the impugned order passed by the respondent dated 08.10.2016 and the consequential order dated 19.08.2013 are hereby set aside and the respondent is directed to consider the Form-WW submitted by the petitioner and re-do the assessment in accordance with law. No costs.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

AP

To

The Assistant Commissioner [CT]
Pondy Bazaar Assessment Circle
46, Greenways Road,
Chennai 600028.

1 cc to Mr. N. Inbarajan, Advocate, Sr. 71540
2 ccs to Spl.Government (T), Sr. 71615, 71995

WP.Nos.42156 & 42157/2016

RV (CO)
kk 28/12