IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01-02-2016

CORAM

THE HONOURABLE THIRU JUSTICE M. DURAISWAMY

W.P.Nos.472 and 473 of 2016
and
WMP Nos.323 and 324 of 2016

Tvl.Tiruvarur Oils and Fats (P) Ltd,
represented by its Authorised Signatory,
S. Selvakumar,
Karuppur,
Adiakkamangalam,
Nagapattinam .. Petitioner in both the Writ Petitions

Vs.

The Commercial Tax Officer,
Nagapattinam Assessment Circle,
Nagapattinam
.. Respondent in both the Writ Petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorari to call for the records on the files of the respondent in TIN Nos.33663542605/2015-16/16th August 2015 dated 13.11.2015 and TIN Nos.33663542605/2015-16/(September 15) dated 13.11.2015 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.Manoharan Sundaram
AGP (T)

COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of Certiorari to call for the records on the file of the respondent in TIN Nos.33663542605/2015-16/16th August 2015 dated 13.11.2015 and TIN Nos.33663542605/2015-16/(September 15) dated 13.11.2015 and quash the same.

2. It is the case of the petitioner that in the impugned order of assessment, passed by the respondent on 13.11.2015, it is stated that the petitioner did not file any objection to his proposal. According to the petitioner, they could not produce the details before the authority even though they collected all the particulars from the Pondicherry dealer.

3. When the matter came up for hearing on 21.01.2016, this Court directed the petitioner to produce all the supportive documents including "C" form, so as to prove that the transacted goods have crossed the border check post. Now, it is brought to the notice of this Court that the petitioner had already submitted all the documents, including "C" form.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondent submitted that since the petitioner had already submitted all the documents, including "C" form, the respondent may be directed to consider and pass order under the Central Sales Tax.

5. Having regard to the submissions made by the learned counsel on either side, since the petitioner had already submitted all the documents, including "C" form, the impugned orders, passed by the respondent, on 13.11.2015 stand set aside and the matter is remitted back to the respondent for fresh disposal.

6. The respondent is directed to consider all the documents, including the "C" form and pass fresh orders, on merits and in accordance with law under the Central Sales tax.

7. With these observations, both the writ petitions are allowed. No costs. Consequently, connected MPs are closed.

sr

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Commercial Tax Officer,
Nagapattinam Assessment Circle, Nagapattinam.

+ 1 CC TO Mr.R.Senniappan, ADVOCATE SR 6303

KR/4/2/16

W.P.Nos.472 & 473/2016