IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5640 of 2016 and
W.M.P.No.4991 of 2016

M/s.Victoria Technical Institute,
rep by its Chief Executive Officer C.Isreal,
180, Anna Salai,
Chennai - 600 002. ... Petitioner

Vs.

1.The Commercial Tax Officer (Addl.)
Anna Salai III Assessment Circle,
621, Sire Manson,
Anna Salai, Chennai - 6.

2.The Assistant Commissioner (CT),
Anna Salai Assessment Circle,
4th Floor, PAPJM Buildings Annexe,
Greams Road, Chennai - 6. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus calling for the records of the 1st respondent in his proceedings in CST 32920/2011-2012 dated 28.06.2013 and quash the same and further direct the 1st respondent to consider the export sales documents and statement of interstate sales of handicrafts in proof of exemption claimed which were filed along with the petition dated 29.07.2013 and to pass a fresh order in accordance with law.

For Petitioner : Mr.S.Ramanathan

For Respondents: Mr.V.Haribabu,
Additional Government Pleader (Tax),
takes notice

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the 1st respondent in his proceedings in CST 32920/2011-2012 dated 28.06.2013 and to quash the same and further direct the 1st respondent to consider the export sales documents and statement of interstate sales of handicrafts in proof of exemption claimed which were filed along with the petition dated 29.07.2013 and to pass a fresh order in accordance with law.

2.It is the case of the petitioner that the 1st respondent has passed the order even without giving an opportunity to the petitioner to produce the documents in respect of export sales.

3.Mr.V.Haribabu, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that since the petitioner is contending that they were not given an opportunity to produce the documents, the 2nd respondent, who has got the jurisdiction now, may be directed to consider the documents produced by the petitioner and decide the matter afresh.

4.Having regard to the submissions made by the learned counsel on either side, taking into consideration the fact that the petitioner was not given an opportunity to produce the necessary documents in respect of their case, the impugned order 28.06.2013 passed by the 1st respondent is liable to be set aside. Accordingly, the same is set aside and the 2nd respondent, who has got the jurisdiction, is directed to give an opportunity to the petitioner to produce all the relevant documents and decide the matter afresh after considering the documents produced by the petitioner and also after giving an opportunity of hearing to the petitioner. The petitioner shall produce the documents within a period of two weeks from the date of receipt of a copy of this order.

5.With this observation, the Writ Petition is allowed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

1.The Commercial Tax Officer (Addl.)
Anna Salai III Assessment Circle,
621, Sire Manson,
Anna Salai, Chennai - 6.

2.The Assistant Commissioner (CT),
Anna Salai Assessment Circle,
4th Floor, PAPJM Buildings Annexe,
Greams Road, Chennai - 6.

+1cc to Mr.S.Ramanathan, Advocate, S.R.No.9648
+1cc to the Government Pleader, S.R.No.9872

W.P.No.5640 of 2016 and
W.M.P.No.4991 of 2016

sr(CO)
srg(23/02/2016)