

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.5651 of 2016 and  
W.M.P.No.5010 of 2016

M/s.Bekaert Industries Private Limited  
rep by its Authorised Signatory,  
Plot A-6/3, Sipcot Industrial Park,  
Gummudipoondi Taluk,  
Tamil Nadu - 601 201. ... Petitioner

Vs.

Assistant Commissioner (CT),  
Nolambur Assessment Circle,  
Villuvakam,  
Chennai - 600 049. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in his proceedings in CST 1015502/2013-14 dated 02.06.2015 and quash the above order and bank attachment notices issued therein and to direct the respondent to pass revised orders under CST Act for the year 2013-14 as per law after receiving the three 'C' Forms now available with the petitioner and to consider the rectification application dated 29.01.2016 filed under Section 84 of TNVAT Act read with Section 9(2) of CST Act.

For Petitioner : Mr.C.Baktha Sironmoni

For Respondent : Mr.S.Kanmani Annamalai,  
Additional Government Pleader (Tax)

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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 respondent in proceedings in CST 1015502/2013-14 dated 02.06.2015 and quash the above order and bank attachment notices issued therein and to direct the respondent to pass revised orders under CST Act for the year 2013-14 as per law after receiving the three 'C' Forms now available with the petitioner and to consider the rectification application dated 29.01.2016 filed under Section 84 of TNVAT Act read with Section 9(2) of CST Act.

2.It is the case of the petitioner that the respondent refused to receive the 'C' Forms now available with the petitioner and also failed to consider the Rectification Application filed under Section 84 of the TNVAT Act.

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) appearing for the respondent submitted that the respondent may be directed to consider the application filed under Section 84 of the TNVAT Act and pass orders in accordance with law.

4.It is pertinent to note that the respondent has not considered the Section 84 application and without considering the same the impugned order has been passed.

5.In these circumstances, the impugned order dated 02.06.2015 is set aside and the matter is remanded back to the respondent with a direction to consider the application filed under Section 84 of the TNVAT Act on merits and in accordance with law and pass orders in accordance with law. It is open to the petitioner to produce the 'C' Forms available with them before the respondent.

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

Sd/-  
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

va  
To

The Assistant Commissioner (CT),  
Nolambur Assessment Circle,  
Villuvakam, Chennai - 600 049.

+1cc to Mr.C. Baktha Sironmoni, Advocate, S.R.No.9852  
+1cc to the Government Pleader, S.R.No.9871

UG(CO)  
EU(18/02/2016)

W.P.No.5651 of 2016 and  
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