

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.5968 to 5972 of 2016
and
W.M.P.Nos.5312 to 5321 of 2016

M/s.Little Feet Inc.
Suite No.6, "I", Shakthi Towers,
766, Mount Road, Chennai - 600 002
by its Director/Authorised Signatory,
Shri Deepak Das Agarwal ... Petitioner in all W.Ps

Vs.

1. The Commissioner of Commercial Tax,
Ezhilagam Buildings, Chepauk,
Chennai - 600 005.
2. The Joint Commissioner (CT),
Anna Salai Assessment Circle,
Greams Road, Chennai - 600 006.
3. The Assistant Commissioner (CT),
Anna Salai Assessment Circle,
4th Floor, PAPJM Annexe Building,
No.621, Greams Road,
Chennai - 600 006. ... Respondents in all W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus calling for the records connected with the impugned notice dated 20.10.2015 under reference TIN:33950923979, CST:800240/2010-11, CST:800240/2013-14, CST:800240/ 2014-15, CST:800240/2011-12 and CST:800240/2012-13 issued by the 3rd respondent herein for the assessment years 2010-11, 2013-14, 2014-15, 2011-12 and 2012-13 pre-determining the issue and proposing to assess the tax on the goods sold inter-state at the highest rate of 14.5% contrary to the provisions contained in Sec.8(2) of the Central Sales Tax in the event of petitioner failing to produce the 'C' Forms for the assessment years 2010-2011, 2013-14, 2014-15, 2011-12 and 2012-13 and to quash the same as not sustainable in law and consequently, direct the 1st respondent herein to consider and pass appropriate orders on the representation dated 14.12.2015 of the petitioner herein.

For Petitioner : Mr.N.Viswanathan
(in all W.Ps)

For Respondents : Mr.S.Kanmani Annamalai,
(in all W.Ps) Additional Government Pleader(Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue a writ of certiorarified mandamus calling for the records connected with the impugned notice dated 20.10.2015 under reference TIN:33950923979 for the assessment years 2010-11, 2013-14, 2014-15, 2011-12 and 2012-13 issued by the 3rd respondent pre-determining the issue and proposing to assess the tax on the goods sold inter-state at the highest rate of 14.5% contrary to the provisions contained in Sec.8(2) of the Central Sales Tax in the event of petitioner failing to produce the 'C' Forms for the assessment years 2010-2011, 2013-14, 2014-15, 2011-12 and 2012-13 and to quash the same as not sustainable in law and consequently, direct the 1st respondent herein to consider and pass appropriate orders on the representation dated 14.12.2015 of the petitioner.

2.The petitioner has challenged the notices dated 20.10.2015 issued by the 3rd respondent for the assessment years 2010-11, 2013-14, 2014-15, 2011-12 and 2012-13 .

3.Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that the 3rd respondent has not passed any final assessment order and therefore, the Writ Petitions filed by the petitioner are at a pre-mature stage, which are liable to be dismissed.

4.The learned counsel appearing for the petitioner submitted that the petitioner had already filed their objections dated 14.12.2015 to the notices dated 20.10.2015.

5.In these circumstances, I am of the view that the petitioner had approached this Court at a pre-mature stage and it would be suffice to direct the 3rd respondent to consider the objections filed by the petitioner and pass final orders in accordance with law. The 3rd respondent is directed to consider the petitioner's objections dated 14.12.2015 and pass final orders, on merits and in accordance with law, after giving an opportunity of personal hearing to the petitioner. It is open to the petitioner to file additional objections, if necessary.

6. With these observations, the Writ Petitions are disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of Commercial Tax,
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Chennai - 600 005.
2. The Joint Commissioner (CT),
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Greams Road, Chennai - 600 006.
3. The Assistant Commissioner (CT),
Anna Salai Assessment Circle,
4th Floor, PAPJM Annexe Building,
No.621, Greams Road,
Chennai - 600 006.

+3cc's to Mr.N.Viswanathan, Advocate, S.R.No.10686
+1cc to the Special Government Pleader(T), S.R.No.10278

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MSM(CO)
CA(04/03/2016)

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