IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.7807 of 2016 &

W.M.P.No.6971 of 2016

M/s.Bright Point India(P) Ltd.
No.83/1 C/o.Gati Ltd.
Tiruneermalai Road
Nagalkeni, Chrompet
Chennai-600 044. .. Petitioner

v.

1 The State of Tamil Nadu
Represented by the Secretary to the Government
Department of Commercial Taxes
Secretariat, Fort St. George
Chennai-600 009.

2 The Assistant Commissioner(CT)
Pammal Assessment Circle
Chennai-600 044. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the second respondent in the impugned order in CST No.798516/2014-2015, dated 25.01.2016, quash the same and further direct the second respondent to pass revision order accepting the declarations in Form F in the possession of the Petitioner or to issue any other appropriate Writ or Order as this Honourable court.

For Petitioner : Mr.R.Sridhar

For Respondent : Mr.S.Kanmani Annamalai
Additional Govt. Pleader

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records of the second respondent in the impugned order dated 25.01.2016, to quash the same and further direct the second respondent to pass revision order accepting the declarations in Form F in the possession of the Petitioner.

2. It is the case of the petitioner that the petitioner is in possession of Form F with them and the second respondent had passed the impugned order without considering the Form F.

3. Mr.R.Sridhar, learned counsel appearing for the petitioner submitted that if sufficient time is granted, the petitioner would produce all the Forms before the second respondent, in such an event, the second respondent made be directed to decide the matter afresh.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, takes notice for the respondents and submitted that since the petitioner is in possession of Form-F, the second respondent may be directed to consider the Form-F to be produced by the petitioner and decide the matter afresh.

4. Having regard to the submissions made by the learned counsel on either side, since the petitioner is in possession of Form-F, the impugned order dated 25.01.2016 passed by the second respondent without considering the Forms is liable to be set aside. Accordingly, the same is set aside and the matter is remitted back to the second respondent for passing appropriate orders afresh. The petitioner is granted four weeks time for producing all the Forms before the second respondent, within a period of four weeks from the date of receipt of a copy of this order and on receipt of the Forms, the second respondent shall consider the same and pass fresh orders, on merits and in accordance with law, after giving due opportunity to the petitioner.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1 The Secretary to the Government
Department of Commercial Taxes
Secretariat, Fort St. George
Chennai-600 009.

2 The Assistant Commissioner(CT)
Pammal Assessment Circle
Chennai-600 044.

+1 cc to M/s.R.Sridhar Advocate sr.13153
+1 cc to M/s.Special Government Pleader(T)
sr 13397

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