IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.7963 of 2016
&
W.M.P.No.7090 of 2016

Tvl.SGS Detergents Pvt. Ltd.
Rep by its Managing Director
S.G.Sekar
No.93-97, Rajiv Nagar
Second Main Road
Vanagaram Chennai-77 ... Petitioner

Vs.

The Assistant Commissioner(CT)
Thiruverkadu Assessment Circle
No.2 Alagiri Street
Thenpalani Nagar, Kolathur
Chennai-99. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Calling for the records on the files of the respondent proceeding in CST No. 796079/2014-15 dt 13.1.2016 and quash the same is being invalid and violated the principles of natural justice and direct the respondent grant sufficient time to produce the C Declaration Forms.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records on the file of the respondent in the proceedings dated 13.01.2016, to quash the same and further direct the respondent to grant sufficient time to produce the C Declaration Forms.

2. Mr.D.Vijayakumar, learned counsel appearing for the petitioner submitted that petitioner's request for grant of three months time for producing the C-Forms were declined by the respondent and without considering their request and the C-Forms, the impugned order dated 13.1.2016 was passed by the respondent.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondent and submitted that without setting aside the impugned order dated 13.01.2015, the petitioner may be directed to produce the C-Forms before the respondent and on production of the C-Forms, the respondent may be directed to reverse the impugned order and pass a fresh order.

4. Having regard to the submissions made by the learned counsel on either side, I am of the view that if C-Forms are directed to be produced, necessarily, the impugned order has to be set aside and the respondent should be directed to decide the matter afresh. Since the petitioner had sufficient time for producing the C-Forms, I am of the view that four weeks time can be granted to the petitioner for producing the C-Forms.

5. Accordingly, the impugned order dated 13.01.2016 is set aside and the matter is remitted back to the respondent for fresh consideration. The petitioner is granted four weeks time ***from the date of receipt of a copy of the order** for producing the C-Forms before the respondent and on receipt of the C-Forms, the respondent is directed to decide the matter afresh 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.

Sd/-
Assistant Registrar(CS II)
Dated : 12.03.2016

***Corrected as per Order of the**
Court dated 01.04.2016 made in
W.P.No.7963 of 2016
Sd/- Assistant Registrar(CO)
Dated : 04.04.2016

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner(CT), Thiruverkadu Assessment Circle, No.2 Alagiri Street, Thenpalani Nagar, Kolathur, Chennai-99.	To be Substituted to the Order already despatched on 29.03.2016

+1cc to Mr.Mr.D.Vijayakumar, Advocate, S.R.No.20613
+1cc to the Special Government Pleader(Taxes), S.R.No.13873

W.P.No.7963 of 2016
&
W.M.P.No.7090 of 2016

kgk(CO)
srg(17/03/2016)

CA(04.04.2016)