IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.Nos.8399 to 8403 of 2016

M/s Hitachi Home and Life Solutions (India) Ltd.,
rep by its Power of Attorney,
K.S. Murugan,
Tulsi Apartments,
No.47, II Main Road,
Raja Annamalaipuram,
Chennai - 600 028 ... Petitioner in all the Writ Petitions

Vs

The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028 ... Respondents in all the Writ Petitions

Writ Petitions filed under Article 226 of the Constitution of India praying this Court to issue Writs of Certiorarified Mandamus to call for the impugned proceedings of the respondent in TIN Nos.33350760961/2014-15 (for the period from 16.1.2015 to 31.1.2015) (in respect of WP No.8399 of 2016); 33350760961/2014-15 (for the period from 1.2.2015 to 15.2.2015) (in respect of WP No.8400 of 2016); 33350760961/2014-15 (for the period from 16.3.2015 to 31.3.2015) (in respect of WP No.8401 of 2016); 33350760961/2014-15 (from 1.4.2015 to 15.4.2015) (in respect of WP No.8402 of 2016) and 33350760961/2014-15 (for the period from 16.4.2015 to 30.04.2015) (in respect of WP No.8403 of 2016) and quash the impugned order dated 20.07.2015 as passed contrary to provisions of the TNVAT Act and against the principles of natural justice and further direct the respondent to pass a fresh order in accordance with law under the provisions of the Central Sales Tax Act after considering the documentary evidences available with the petitioner to prove that the goods covered by the "e"transit passes had actuallyl crossed the borders of State and to pass such further or other orders.

For petitioner : Mr.P. Rajkumar

For respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader (T)

COMMON ORDER

The petitioners have filed the above writ petitions to issue Writs Certiorarified Mandamus to call for the impugned proceedings of the respondent in TIN Nos.33350760961/2014-15 (for the period from 16.1.2015 to 31.1.2015) (in respect of WP No.8399 of 2016); 33350760961/2014-15 (for the period from 1.2.2015 to 15.2.2015) (in respect of WP No.8400 of 2016); 33350760961/2014-15 (for the period from 16.3.2015 to 31.3.2015) (in respect of WP No.8401 of 2016); 33350760961/2014-15 (from 1.4.2015 to 15.4.2015) (in respect of WP No.8402 of 2016) and 33350760961/2014-15 (for the period from 16.4.2015 to 30.04.2015) (in respect of WP No.8403 of 2016) and quash the impugned order dated 20.07.2015 as passed contrary to provisions of the TNVAT Act and against the principles of natural justice and further direct the respondent to pass a fresh order in accordance with law under the provisions of the Central Sales Tax Act after considering the documentary evidences available with the petitioner to prove that the goods covered by the "e"transit passes had actuallyl crossed the borders of State and to pass such further or other orders.

2. It is the case of the petitioners that in the impugned order of assessment, passed by the respondent on 20.07.2015, it is stated that the petitioners did not file any objection to his proposal. According to the petitoners, they could not produce the details before the authority even though they collected all the particulars from the dealer.

3. When the matter came up for hearing, the learned counsel for the petitioners submitted that the petitioners are having Form "F" with them and in the interest of justice, the petitioners may be permitted to give an opportunity to produce all the documents before the respondent.

4. Mr.S.Kanmani Annalamalai, learned Additional Government Pleader, appearing for the respondent, submitted that since the petitioners are having form "F", with them,the respondent may be directed to consider and pass order under the Central Sales Tax.

5. Having regard to the submissions made by the learned counsel on either side, in the interest of justice, the petitioners are given liberty to produce Form "F" before the

respondent and on receipt of the From "F", the respondent shall decide the matter afresh. Accordingly, the impugned orders, dated 20.07.2015, passed by the respondent are set aside and the matters are remanded back to the respondent for fresh consideration. The petitioners shall produce Form "F" before the respondent within a period of two weeks from the date of receipt of copy of this order and on receipt of the Form "F", the respondent shall decide the matter afresh under Central Sales Tax, on merits and in accordance with law, after giving due opportunity to the petitioners. With these observations, the writ petitions are disposed of. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

sr

To

The Assistant Commissioner (CT),
Alwarpet Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028

+1cc to Mr.P. Rajkumar, Advocate, S.R.No.14369
+1cc to the Government Pleader, S.R.No.14346

W.P.Nos.8399 to 8403 of 2016

SNS(CO)
CA(17/03/2016)