IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.Nos.9028 and 9029 of 2016
and
WMP Nos.8017 and 8018 of 2016

M/s Trivitron Health Care P Ltd.,
rep by its Authorised Signatory,
Mr.S.Srikanth
No.15, IV Street, Abhiramapuram,
Chennai - 600 018 ... Petitioner in both the Writ Petitions

Vs

The Commercial Tax Officer,
Thiruvellikeni Assessment Circle,
Chennai - 600 028 ... Respondent in both 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 records of the respondent in CST/698846/2012-13 and CST/698846/2013-14, quash the impugned order dated 24.02.2016, in so far as it relates to refusal to consider the claim of exemption relating to export sales, High Sea Sales and exempted sales and sales return which are suppoorted by documents as admitted by him and further direct the respondent to consider the same and pass orders in accordance with law after affording a personal hearing.

For petitioner : Mr.V. Sundareswaran

For respondent : Mr.S. Kanmani Annamalai
Additional Government Pleader

COMMON ORDER

The petitioner has filed the above writ petitions to issue Writs of of Certiorarified Mandamus to call for the records of the respondent in CST/698846/2012-13 and CST/698846/2013-14, quash the impugned order dated 24.02.2016, in so far as it relates to refusal to consider the claim of exemption relating to export sales, High Sea Sales and exempted sales and sales return which are suppoorted by documents as admitted by him and further direct the respondent to consider the same and pass orders in accordance with law after affording a personal hearing.

2. The contention of the petitioner is that since Form "C" and Form "F" were not produced by the petitioner, the respondent had passed the impugned orders. Now, the petitioner had contended that the petitioner is having Form "C" and Form "F" with them and they are prepared to produce the same before the respondent.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondent, submitted that in case of production of Form "C" and Form "F", the respondent is willing to re-do the assessment.

4. Having regard to the submissions made by the learned counsel on either side, since the petitioner is having Form "C" and Form "F" with them and are willing to produce the same before the respondent, the impugned orders can be set aside. Accordingly, the impugned orders dated 24.02.2016 are set aside and the petitioner is directed to produce Form "C" and Form "F" and other documents before the respondent and on receipt of such documents, the respondent is directed to consider all the documents and decide the matter afresh within a period of four weeks from the date of receipt of copy of this order, after affording due opportunity of personal hearing to the petitioner. With the above observation, both the writ petitions are allowed. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

sr

To

The Commercial Tax Officer,
Thiruvellikeni Assessment Circle,
Chennai – 600 028

+1cc to Mr.V. Sundareswaran, Advocate, S.R.No.15420
+1cc to the Special Government Pleader(Taxes), S.R.No.15541

W.P.Nos.9028 & 9029 of 2016

RSY(CO)
CA(16/03/2016)