

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED : 22.01.2016****CORAM:**

WEB COPY

THE HONOURABLE Mr.JUSTICE K.RAVICHANDRABAABU**W.P. (MD) Nos.1380 to 1384 of 2016****W.P. (MD) No.1380 of 2016:**

Sun Barrels,
Rep.by its Proprietor M.Ahamed Firnaz,
146 C, South Perumal Maistry Street,
Madurai - 1.

... Petitioner in all the Wps.

Vs.

The Assistant Commissioner (CT),
South Avani Moola Street Circle,
Commercial Tax Buildings,
Madurai.

... Respondent in all the Wps.

Prayer in WP(MD) No.1380 of 2016:Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the respondent to re assess the petitioner for the assessment year 2010-11 by considering the representation dated 5.11.2015 filed by the petitioner to the respondent within such time as may be directed by the Honble Court.

Prayer in WP(MD) No.1381 of 2016:Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the respondent to re assess the petitioner for the assessment year 2011-12 by considering the representation dated 5.11.2015 filed by the petitioner to the respondent within such time as may be directed by the Honble Court.

Prayer in WP(MD) No.1382 of 2016:Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the respondent to re assess the petitioner for the assessment year 2012-13 by considering the representation dated 5.11.2015 filed by the petitioner to the respondent within such time as may be directed by the Honourable Court.

Prayer in WP(MD) No.1383 of 2016:Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the respondent to re assess the petitioner for the assessment year 2013-14 by considering the representation dated 5.11.2015 filed by the petitioner to the respondent within such time as may be directed by the Honble Court.

Prayer in WP(MD) No.1384 of 2016:Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the respondent to re assess the petitioner for the assessment year 2014-15 by considering the representation dated 5.11.2015 filed by the petitioner to the respondent within such time as may be directed by the Honble Court.



For Petitioner : Mr.S.Karunakar
(in all the Wps)
For Respondent : Mr.R.Karthikeyan, AGP
(in all the Wps)

COMMON ORDER

Mr.N.S.Karthikeyan, learned Additional Government Pleader takes notice for the respondents. By consent of parties, the main Writ petitions themselves are taken up for final disposal.

2.The petitioner in all these writ petitions is one and the same and filed these writ petitions seeking for a mandamus directing the respondent to reassess the petitioner for respective assessment year referred to in each Writ petitions by considering his representation dated 05.11.2015.

3.It is stated by the petitioner that the assessment order was passed by the respondent since the petitioner was not in a position to produce the Form-C as the same was not made available to the petitioner from their dealer. Now it is contended by the petitioner that as the dealer has furnished those Form-C and they are now available with the petitioner, the respondent can reopen the assessment and consider the Form-C and pass fresh order of assessment. For such purpose, the petitioner has made the representation on 05.11.2015. As it is yet to be considered, the present Writ petitions are filed as stated supra.

4.The learned Additional Government Pleader appearing for the respondent submitted that if the petitioner is having Form-C obtained subsequent to the order of assessment, he can very well produce the same within a period of 6 years and based on such production, the authority will make reassessment. Therefore, the learned Additional Government Pleader submitted that the representation of the petitioner will be considered and appropriate orders will be passed.

5.Considering the above stated facts and circumstances and in view of the submissions made by the learned Additional Government Pleader, I direct the respondent to consider the representation of the petitioner dated 05.11.2015 and pass orders on the same on merits and in accordance with law within a period of 12 weeks from the date of receipt of a copy of this order. The writ petitions are disposed of accordingly. No costs

sd/-

Assistant Registrar(CS-I)

/True copy/

Sub Assistant Registrar

To

The Assistant Commissioner (CT), South Avani Moola Street Circle,
Commercial Tax Buildings, Madurai.

+five cc's to M/s.S.Karunakar, Advocate in SR.No.4217/16

+one cc to The Special Government Pleader in SR.No.3843

nbj

CSL/SKS-RR/04.02.2016/2P/8C