IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.9212 to 9214 2017
&
W.M.P.Nos.10139 to 10141 of 2017

M/s. Manali Petrochemicals Ltd.,
Rep. by its Chief Financial Officer,
88, Mount Road,
Chennai-600 032. ... Petitioner in all W.Ps

Vs.

The Assistant Commissioner (CT),
Alandur Assessment Circle,
Chennai ... Respondent in all W.Ps

Prayer: Petitions filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorari, to call for the records of the respondent in CST/731138/2012-13, 2013-14, 2014-15 respectively and quash the order dated 20.03.2017.

For Petitioner : Mr.R.L.Ramani
Senior Counsel
for Mr.B.Raveendran

For Respondent : Mr.K.Venkatesh
Government Advocate

C O M M O N O R D E R

Heard Mr.R.L.Ramani, learned senior counsel appearing on behalf of Mr.B.Raveendran, learned counsel on record for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondent.

2. In these writ petitions, the petitioner has challenged the assessment orders under Central Sales Tax Act, 1956 for the assessment years 2012-13, 2013-14 and 2014-15. The assessments were completed and tax has been demanded at higher rate on the ground that the petitioner did not file the 'C' declaration forms. Though the petitioner raised several contentions in the affidavits filed in support of the writ petitions, the main

contention raised by the petitioner is by stating that they have requested for reasonable time to produce the 'C' Form declarations, but the respondent Assessing Officer did not grant any reasonable time in this regard.

3. The learned counsel for the petitioner referred to the decisions of this Court in the case of Esjayapee Impex (P) Ltd vs. Commercial Tax Officer, Sowcarpet I Assessment Circle, Chennai reported in [2011] 42 VST 61 (Mad) and in the case of Vikranth Contruction vs. The Depty Commerical Tax Officer(CT), Cuddalore, in W.P No. 5717 of 2017 dated.08.03.2017.

4. The learned Government Advocate appearing for the respondent would submit that the Assessing Officer was justified in completing the assessment, because the petitioner did not produce 'C' Form declarations and if the petitioner is aggrieved, they may prefer an appeal against the impugned assessment orders. The petitioner by their representation dated 10.01.2017, requested 60 days time to submit 'C' Form declarations and these letters were received in the office of the respondent on 12.01.2017, as could been be seen from the letter delivery report. Further, due to the floods, the entire factory of the petitioner and the office premises were inundated and to establish the same, they produced photographs in the typed-set of papers, which has not been denied by the respondent. In somewhat similar circumstances, in the case of Esjayapee Impex (P) Ltd., (Supra), the Court set aside the assessment order and remanded the matter to the respondent to submit "Form F" declaration and redo the assessment.

5. Considering the facts of the present case, this Court deem it appropriate that the similar direction may be issued in these writ petitions as well.

6. For the above reasons the writ petitions are allowed, the impugned assessment orders are set aside and the matter is remanded to the respondent for fresh consideration. The petitioner shall appear before the respondent within a period of 15 days from the date of receipt of a copy of this order and produce all 'C' form declarations, which shall be verified by the respondent and the assessment shall be re-done on merits and in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

bsm

To

The Assistant Commissioner (CT),
Alandur Assessment Circle,
Chennai.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.76796
+1cc to the Special Government Pleader(T), S.R.No.76337

W.P.Nos.9212 to 9214 2017

SSI(CO)
CA(22/11/2017)