

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.02.2017

Coram

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.4272 of 2017

and WMP No.4438 of 2017

Tvl.Derby Clothing Pvt. Ltd.,
Bungalow House,
62/40, Mayor Chittibabu Street,
Triplicane, Chennai-600 005
represented by its Authorised Signatory,
Mr.A.John Albert,
S/o.late Mr.M.Anthony Swamy,
Plot No.119, Balaji Nagar,
33rd Street, Puzhithivakkam,
Chennai- 600 091. ... Petitioner

vs.

1. The Commissioner,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai-600 005.
2. The Deputy Commissioner,
Commercial Taxes Department, Zone-IV,
Commercial Tax Building,
Greams Road, Chennai-600 006.
3. The Assistant Commissioner (CT),
Egmore-I Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai-600 031. .. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records relating to the proceeding of the third respondent in CST : 787549/2010-11, dated 27.05.2015, and quash the same and release the bank attachment and to direct the respondents to conduct fresh enquiry on "F" forms filed by the petitioner and pass such further other orders as this Hon'ble Court may deem fit and

proper in the circumstances of the case.

For Petitioner : Mr.B.Ramesshkumaar
For Respondents : Mr.K.Venkatesh,
Government Advocate

ORDER

1. Notice in this writ petition was issued on 21.02.2017. Mr.K.Venkatesh, learned Government Advocate, who appears for the respondents, has reverted with instructions.

1.1. With the consent of the learned counsel for the parties, the writ petition is taken up for hearing and final disposal.

2. At the very outset, learned counsel for the petitioner says that the petitioner is ready to deposit a further sum of Rs.5,00,000/-, towards tax liability reflected in the impugned order dated 27.05.2015, notwithstanding his prayer that the order needs to be set aside, and the matter is required to be remanded, in view of the fact that the relevant declaration forms are available, which would reduce the liability, as reflected in the impugned order.

2.1. It is the submission of the learned counsel for the petitioner that after the impugned assessment order dated 27.05.2015 was passed, a representation in that behalf was made to the third respondent, which is dated 13.11.2015.

3. Mr.K.Venkatesh, submits that, as indicated above by the learned counsel for the petitioner, if, a further sum of Rs.5,00,000/- is deposited by the petitioner, then, perhaps, the third respondent could be directed to examine the representation dated 13.11.2015

4. Accordingly, the writ petition is disposed of, with a direction to the third respondent to consider the representation of the petitioner dated 13.11.2015.

4.1. For this purpose, the authorised representative of the petitioner will appear before the third respondent on 08.03.2017 at 11.00 a.m.

4.2. In case, the said date is not convenient to the third respondent, she shall fix another date, which will be proximate to the date indicated above.

4.3. The petitioner will, on the given date, produce all declarations in original. The respondent will pass an order on the representation dated 13.11.2015, after affording a personal hearing to the authorised representative of the petitioner.

4.4. Pending consideration of the representation, no coercive measures will be taken, subject to the petitioner

depositing a sum of Rs.5,00,000/- within a period of three (3) days of the receipt of a copy of the order.

5. The captioned writ petition is closed, in the aforementioned terms. Resultantly, the pending application shall stand closed as well. There shall, however, be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai-600 005.
2. The Deputy Commissioner,
Commercial Taxes Department, Zone-IV,
Commercial Tax Building,
Greens Road, Chennai-600 006.
3. The Assistant Commissioner (CT),
Egmore-I Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai-600 031.

+1cc to the Spl.Government Pleader (Taxes), S.R.No.11467,11480

ala(CO)
md(08/03/2017)

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