

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:25.04.2017

CORAM

THE HON'BLE MR. JUSTICE K. RAVICHANDRABAABU

W.P.No. 10338 of 2017

Mr. Alkraft Thermo Technologies Private Limited,
Rep. by its General Manager - Finance,
Mr. P. Sirajudeen,
35-A & B/1, Ambattur Industrial Estate,
Chennai - 600 058.

...Petitioner

Versus

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
No.127, 2nd Floor, Yadhaval Street,
Padi, Chennai - 600 050.

....Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the Respondent to pass a revised Order of Assessment for the Assessment Year CST 2012-2013 by allowing Cash Discount, Sales Return, Stock Transfer Return and C-Forms in the light of the direction of this Hon'ble High Court order dated 27.07.2016 passed in W.P. No. 26098 & 26099 of 2016 and in light of the representation dated 13.07.2016 & 28.03.2017.

For Petitioner : Mr.C. Saravanan

For Respondent : Mr. K. Venkatesh,
Government Advocate

ORDER

Mr.K.Venkatesh, learned Government Advocate takes notice for the respondent and by consent, the main writ petition itself is taken up for final disposal.

2. The petitioner seeks for a Mandamus directing the respondent to pass the revised order of assessment for the assessment year 2012-13 as directed by this Court in W.P.Nos.26098 and 26099 of 2016 dated 27.07.2016 and in the light of the representations made by the petitioner on

13.07.2016 and 28.03.2017.

3. The grievance of the petitioner is that when this Court has passed the order in W.P.Nos.26098 and 26099 of 2016 dated 27.7.2016 by remitting the matter to the respondent for fresh consideration, the said order is not given effect to by the respondent, inspite of the fact that the petitioner made repeated request and representations for doing so.

4. Needless to say that the respondent has to pass a fresh order as directed by this Court earlier, after considering the representations/objections made by the petitioner. It appears that the respondent has not chosen to pass the order so far since no time limit was fixed in the earlier order. Accordingly, the writ petition is disposed of, by directing the respondent to pass the revised order of assessment in respect of the assessment year 2012-13 and in the light of the directions issued by this Court in W.P.Nos.26098 and 26099 of 2016 dated 27.7.2016 within a period of three weeks from the date of receipt of a copy of this order. No costs.

-s/d-

Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
No.127, 2nd Floor, Yadhaval Street,
Padi, Chennai - 600 050.

+1 CC to Spl. Govt. Pleader sr 25037

+1 CC to Mr.C. Saravanan, Advocate sr 25041

W.P.No. 10338 of 2017

SSI(CO)
sp/8/5

WEB COPY