IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:- 17.03.2017

CORAM:
THE HONOURABLE MR.JUSTICE RAVICHANDRABAABU

W.P.No.6616 and 6617 of 2017

Electro Steel Castings limited.
Representated by Mr.R.Kumar,
Joint General Manager(Finance),
148/150, Luz church road,
Chennai-4. ...Petitioner

Versus

1.The Tamil Nadu Sales Tax,
Appellate Tribunal(Main Bench),
City Civil Court buildings, 2nd Floor,
Chennai-104. .. 1st respondent in W.P.No.6616/2017

2. The Appellate Deputy Commissioner
(CT) IV (FAC),
3rd floor, PPPAJM Buildings,
Greams Road,
Chennai - 6. ..1st respondent in w.p.No.6617/2017

2.The Assistant Commissioner(CT),
Mylapore Assessment Circle,
Chennai-28. ...2nd Respondent in both the W.Ps.

Prayer: Writ petitions filed under Article 226 of the Constitution of India to issue a writ of mandamus to direct the 2nd respondents to comply with the directions of the 1st respondent in T.A.No.56/2011 dated 22.03.2016 and and AP.CST.No.3/2012 dated 11.01.2013 respectively and pass fresh orders after grant of opportunity.

For Petitioner :C.Venkatraman.

For Respondents :K.Venkatesh,
Government Advocate.

COMMON ORDER

Mr.K.Venkatesh, learned Government Advocate takes notice for the respondents and by consent of the parties, the main writ petitions are taken up for final disposal at the admission stage itself.

2. In both these writ petitions, the petitioner seeks for a direction to the 2nd respondent to comply with the direction issued by the 1st respondent in the proceedings of the 1st respondent dated 22.03.2016 and 11.01.2013 respectively. It appears that as against the order of assessment passed by the Assessing Authority, the petitioner filed an appeal, in both the cases, before the Appellate Authority, who in turn, by the above said orders, while partly allowing the appeal, has remitted the matter before the Assessing Authority to pass fresh orders in respect of certain issue on which the matter was remitted back. The grievance of the petitioner is that even though the Appellate Authority, namely, the first respondent passed such an order, one in the year 2013 itself and in the month of March, 2016, the 2nd respondent has not completed the assessment proceedings in pursuant to the order of assessment.

3. Learned Government Advocate submits that the 2nd respondent would pass appropriate orders on merits and in accordance with law within a time stipulated by this Court.

4. Considering the above stated facts and without expressing any view on the merits of the matter, I only direct the 2nd respondent to pass orders in pursuant to the order of remand made by the 1st respondent as stated supra on its own merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. Accordingly, the writ petitions are disposed of. No costs.

17.03.017

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To

1.The Tamil Nadu Sales Tax
Appellate Tribunal(Main Bench),
City Civil Court buildings, 2nd floor,
Chennai-104.

2.The Assistant Commissioner(CT),
Mylapore Assessment Circle, Chennai-28.

3. The Appellate Deputy Commissioner
(CT) IV (FAC), 3rd Floor, PPPAJM Buildings,
Greams Road, Chennai - 6.

K.RAVICHANDRABAABU,J.

vsi

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