IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.01.2017

Coram

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.764 of 2017

and WMP Nos.792 to 794 of 2017

M/s.Hosur Hydraulics Private Limited,
represented by its Director
Mr.S.Fakhurddin,
Plot No.8, Survey No.284/5,
New Survey No.284/5A2,
Sri Kamachi Nagar,
Moranapalli Village, Hosur Taluk,
Krishnagiri District-635 109. .. Petitioner

vs.

1. The Assistant Commissioner (CT),
Hosur (South) Assessment Circle,
Hosur.

2. The Branch Manager,
Bank of India,
Hosur. .. 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 impugned proceedings of the first respondent in TIN No.33073367117/PAN-AADCH0686B, dated 03.01.2017, and Form U in TIN 33073367117/2015-2016, dated 03.01.2017, addressed to the second respondent and quash the same and further direct the first respondent to pass revised assessment order for the assessment year TIN 2015-2016 on the strength of the C Declarations available with the petitioner and also based on the petitioner's applications dated 23.11.2016.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.K.Venkatesh,
Government Advocate for R1

ORDER

1. Issue notice. Mr.K.Venkatesh, learned Government Advocate, accepts notice on behalf of the first respondent.

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

2. This writ petition is directed against the detention notice dated 03.01.2017.

2.1. By virtue of this order, the petitioner's bank account maintained with Bank of India, Hosur Branch, i.e., the second respondent, has been attached, to the extent of Rs.6,76,753/-.

2.2. To be noted, the impugned order emanates from the assessment order dated 30.09.2016, which has also been passed by the first respondent. The assessment order pertains to the Assessment Year 2015-2016.

3. Counsel for the petitioner says that the petitioner has filed separate representations of even date, dated 23.11.2016.

3.1. It is the petitioner's stand that the representations pertain to two aspects. First, that the respondent ought to have imposed tax at the rate of 5% and not 14.5 %. Second, that since, the petitioner had been able to obtain C Forms, which are ninety one (91) in number, for the relevant assessment year, the same ought to have been considered.

3.2. I am informed by the learned counsel for the petitioner that the first respondent has not passed any orders on the aforementioned rectification petitions.

4. I have put to Mr.K.Venkatesh as to whether, the first respondent would be inclined to dispose of the aforementioned representations and pass appropriate orders, by treating them as rectification petitions under Section 84 of the Tamil Nadu Value Added Tax Act, 2006.

4.1. Mr.K.Venkatesh, who appears for the first respondent, says that if a direction is issued in that behalf by this Court, the needful will be done.

5. Accordingly, the first respondent is directed to pass appropriate orders qua the aforementioned representations, by treating them as rectification petitions, albeit, after affording due opportunity to the petitioner's representative.

5.1. Needless to say, the first respondent will pass a speaking order. The petitioner will also make available to the first respondent, the original C Forms.

5.2. For this purpose, the petitioner's representative will appear before the first respondent on 12.01.2017 at 2.00 p.m.

5.3. In case, the objections preferred by the petitioner, as indicated above, are found sustainable, the first respondent will lift the attachment order.

6. The writ petition is disposed of in terms of the aforementioned directions. Resultantly, the pending applications are closed. There shall, however, be no order as to costs.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

To

The Assistant Commissioner (CT),
Hosur (South) Assessment Circle,
Hosur.

+1 cc to Mr.P.Rajkumar,advocate,sr.2332

+1 cc to Spl.govt.Pleader,sr.2492

nmi(co)
krd 10/1

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