IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2017

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.9773 of 2017
and
W.M.P.No.10754 of 2017

M/s.Gowtham Dyes & Chemicals
rep.by its Partner,
No.56, Erulappan Street,
Chennai-600 079. .. Petitioner

Vs

The Assistant Commissioner (CT),
Peddunaickenpet Assessment Circle,
Chennai-600 001. .. Respondent

Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in CST No.18282/2011-12 dated 19.12.2016 and quash the above order and to direct the respondent to pass revised orders under CST Act for the year 2011-12.

For Petitioner : Mr.C.Bakthasiromoni

For Respondent : Mr.S.Kanmani Annamalai,
Special Government Pleader

ORDER

Heard Mr.C.Bakthasiromoni, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, Special Government Pleader, appearing for the respondent.

2.With the consent of the learned counsel on either side, the main writ petition itself is taken up for final disposal.

3.The petitioner, who is a registered dealer on the file of the respondent under the provisions of the Central Sales Tax Act has challenged the order of assessment for the financial year 2011-2012. The petitioner requested 45 days time to produce 'C' Forms and 'F' Forms, but the assessing officer was of the view that already sufficient time has been granted and the assessment is pretty old and therefore, there are no valid grounds to grant further time.

4.It is not in dispute that the respondent assessing officer is entitled to receive the said forms within 5 years from the relevant date. Admittedly, the 5-year period is yet to be over, since the impugned assessment year pertains to the financial year 2011-2012. Therefore, one more opportunity could be granted to the petitioner to produce the forms.

5.The learned Additional Government Pleader appearing for the respondent, pointed out that the petitioner should be directed to produce all the forms at one stroke, otherwise, they will once again drag on the issue and may even approach the Court when the assessing officer passes an order.

6.In the light of the above, there will be a direction to the petitioner to produce all the 'F' Forms and 'C' Forms within ten days from the date of receipt of a copy of this order. If the same is produced, the petitioner is entitled to treat the impugned order as show-cause notice and give objections along with the forms, and the respondent shall redo the assessment. However, if the petitioner fails to produce the forms in its entirety within the cut-off date of ten days, the benefit of this order will not enure to the petitioner and the writ petition will stand dismissed automatically without reference to this Court. If there is any shortfall, then, to that extent the petitioner cannot be granted any relief by the assessing officer.

7.With the above directions, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS V )

/true copy/

Sub Asst. Registrar

To

The Assistant Commissioner (CT),
Peddunaickenpet Assessment Circle,
Chennai-600 001.

+ 1 cc to M/s.C.Bakthasiromoni, Advocate,SR.47397
+ 1 cc to The Special Govt.Pleader(Taxes), SR.47304

W.P.No.9773 of 2017
and
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NR 25/07/2017