

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.9897 of 2017

Tvl. Elite Natural Pvt. Ltd.
Represented by its authorised signatory,
Plot No.21, SIPCOT Industrial Complex,
Phase II, Hosur-635 109. ... Petitioner

Vs.

1. The Commercial Tax Officer,
Hosur (North), Hosur.
2. Assistant Commissioner (CT)
Hosur (North), Hosur. ... Respondents

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Mandamus, directing the 1st respondent to accept the statutory forms offered to be submitted by the petitioner vide letter dated 12.04.2017 and accordingly revise the assessment order dated 16.03.2017 in CST No.448518/2012-13.

For Petitioner : Mr.S.Rajasekar
for Adithya Reddy
For Respondents: Mr.K.Venkatesh,
Government Advocate

O R D E R

Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents.

2. The petitioner seeks for a direction to the first respondent to accept the statutory forms offered to be submitted by the petitioner through their letter dated 12.04.2017 and consequently to revise the assessment.

3. It is seen that in pursuant to the issuance of notice of proposal dated 22.07.2016, the Assessing Officer passed the order of assessment on 16.03.2017. Thereafter, the petitioner made representation on 12.04.2017 wherein, they sought for accepting Form-F declaration, without there being any proper application with relevant averments, under Section 84 of the Tamil Nadu VAT Act 2006. Now, the present writ petition is filed seeking for a direction to the first respondent to accept those forms.

4. I do not think that the course of action adopted by the petitioner is proper without there being any proper application under Section 84 of the Tamil Nadu VAT Act 2006. Therefore, it is for the petitioner to file such application along with necessary enclosures and if any such application is filed, it is for the first respondent/Assessing Officer to consider the same and pass orders on merits and in accordance with law.

5. With the above observation, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

vsi/mm

To

1. The Commercial Tax Officer,
Hosur (North), Hosur.
2. Assistant Commissioner (CT)
Hosur (North), Hosur.

+lcc to Mr.Adithya Reddy, Advocate, S.R.No.24210
+lcc to the Government Pleader, S.R.No.24383

KJ(CO)
EU 02.05.17

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