IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 30.01.2017
CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.2062 of 2017
And
W.M.P.No.2047 of 2017

Tvl.Pearl Building Solutions
Represented by its authorised
signatory ... Petitioner

Vs.

The Assistant Commissioner (CT),
Hosur (South) ... Respondent

Prayer:
Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the Respondent's assessment order dated 31.10.2016 in CST No.1284030/ 2015-16 and quash the same and further direct the respondent to accept the statutory forms offered by the Petitioner vide representation dated 28.11.2016.

For Petitioner : Mr.Adithya Reddy
For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

1.Issue Notice. Mr.K.Venkatesh, learned Government Advocate, accepts notice on behalf of the respondent. With the consent of the learned counsels for parties, the writ petition is taken up for hearing and final disposal.

2.After some arguments, the learned counsel for the petitioner restricts his prayer to a direction being issued to the respondent to consider his representation dated 28.11.2016 as a petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006.

3.A perusal of the assessment order would show that it is pivoted on the failure of the petitioner in filing the requisite declarations in Form - C.

4.Accordingly, Mr.Venkatesh, says that a direction could be issued for the representation to be treated as a petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006.

5.Accordingly, the writ petition is disposed of, with a direction to the respondent to treat the representation dated 28.11.2016, as a petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. For this purpose, the petitioner will appear before the respondent on 20.02.2017 at 11.00 a.m. The petitioner will produce before the respondent, the requisite Form - C declarations in original. The respondent will consider the same and pass a speaking order thereafter. In case, the aforementioned date is not convenient to the respondent, he will fix another date, which will be proximate to the date fixed by the Court.

5.1.Consequently, the connected pending application is also closed. However, there shall be no order as to costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Hosur (South)

+1 cc to Special Government Pleader Taxes 5580
+1 cc to Mr.Adithya Reddy Advocate sr 5456

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