

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.11397 & 11398 of 2017

Tvl.Rasandik Auto Components Pvt. Ltd.,
SF.No.66/2,3A,3B,41A,IB, Devaganapalli Village,
Thally Post, Denkanikottai Taluk - 635 107.
Represented by its Manager
D.No.173/88 First Cross Kuringee Nagar,
Behind TVS Petrol Bunk
Thally Road, Andhivadi
HCF Post, Hosur 635 110. ... Petitioner
(in WP.Nos.11397 & 11398 of 2017)

Vs.

The Assistant Commissioner (CT)
Hosur South 635 109. ... Respondent
(in WP.Nos.11397 & 11398 of 2017)

Writ petition No.11397 of 2017 filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus, to direct the respondent representation dated 23.03.2017 and re-open the assessment made by him vide order in CST.No.1115889/2014-15 dated 29.12.2016.

Writ petition No.11398 of 2017 filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus, to direct the respondent representation dated 23.03.2017 and re-open the assessment made by him vide order in CST.No.1115889/2015-16 dated 01.03.2017.

For Petitioner: Mr.Adithya Reddy

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

C O M M O N O R D E R

In both the writ petitions, the petitioner seeks for a direction to the respondent to consider their representations dated 23.03.2017 through which they seek for re-opening of the assessment, in respect of assessment years 2014-2015 and 2015-2016.

2. According to the petitioner, the assessment was completed and the orders of assessment were passed since the petitioner has not produced all the necessary forms before such completion. Now, it is stated that as the petitioner is having all the necessary forms, the respondent may consider to re-open the assessment. Since the petitioner has made a request through the representations dated 23.03.2017, it is for the respondent to consider such request and pass appropriate orders, also keeping in mind, that belated filing of necessary forms will not be a bar for getting a statutory relief.

3. Accordingly, these writ petitions are disposed of, by directing the respondent to consider the representations of the petitioner dated 23.03.2017 and pass orders on the same, on its own merits and in accordance with law. The petitioner is also permitted to appear before the respondent and produce all the necessary forms so as to enable the respondent to consider the representations dated 23.03.2017. On receipt of all the necessary forms, the respondent shall pass appropriate orders within a period of two weeks thereafter. The petitioner is also entitled for personal hearing. No costs.

Sd/-

Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

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To
The Assistant Commissioner (CT)
Hosur South 635 109.

+1cc to Mr.Adithya Reddy,Advocate sr.36653

WP.Nos.11397 & 11398 of 2017

rv(co)
ss(9/5/2017)