IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.09.2017

CORAM

The Hon'ble Mr.Justice T.S.Sivagnanam

W.P.No.23482 of 2017

and

W.M.P.No.24641 of 2017

M/s.Ganapathy Agencies
Rep.by its Proprietor. ... Petitioner

Vs.

The Assistant Commissioner (CT)
Mannady Assessment Circle,
No.199, Thambu Chetty Street,
4th Floor, Chennai - 600 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus , to call for the records of the respondent in CST 95285/2015-16, dated 31/07/2017 and to quash the same as illegal, arbitrary and against the principle of natural justice and further direct the respondent to accept the available "C" declaration forms and grant concessional rate of tax.

For Petitioner : Ms.C.Rekha Kumari

For Respondent : Mr.K.Venkatesh
Government Advocate

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O R D E R

Heard M/s.C.Rekha Kumari, the learned counsel appearing for the petitioner and Mr.K.Venkatesh, the learned Government Advocate, who accepts notice on behalf of the respondent. With consent on either side, the Writ Petition is taken up for final disposal.

2. The petitioner, who is a registered dealer on

https://hcservices.ecourts.gov.in/hcservices/

the file of the respondent under the provisions of Central Sales Tax Act 1956, has filed this Writ Petition, challenging the order of assessment, for the year 2015-16.

3. The reason for approaching this Court is on account of the fact that the petitioner produced certain 'C' declaration forms along with a representation, dated 18.08.2017, i.e. much after the impugned assessment order, dated 31.07.2017. This is, according to the petitioner, was refused to be accepted by the Assessing Officer.

4. The Assessing officer should bear in mind that the circular issued by the Commissioner, vide order dated 28.02.2001, wherein, there is a specific direction issued by the Assessing Officer to accept the 'C' declaration forms and certificates, and therefore, the respondent would not be justified in refusing to accept the 'C' declaration form.

4. In the light of the above, there will be a direction to the respondent to consider the petitioner's representation dated 18.08.2017 and examine the Form 'C' declaration produced by the petitioner, and if they are proper, the respondent shall accept the same, and consequently, re-do the assessment in accordance with law.

5. With the above direction, this Writ Petition is disposed of. Consequently, connected miscellaneous petition is closed. No costs.

sd/-
Assistant Registrar

/True Copy/

Sub Assistant Registrar

सत्यमेव जयते

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kas/sd

To

The Assistant Commissioner (CT)
Mannady Assessment Circle,
No.199, Thambu Chetty Street,
4th Floor, Chennai - 600 001.

+1 CC Mr.C. REKHA KUMARI. Advocate SR.No.65768
+1 CC SPECIAL (GOVT PLEADER (TAXES) Advocate SR.No.65498

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KJ (CO)
EGR 04/10/2017

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