

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

WRIT PETITION No.16572 of 2016

and

W.M.P.No.14309 of 2016

M/s.Lalith Corrugating Pvt. Ltd.,
Rep. By its Director R.Prakashchand
No.4, Subba Naidu Street,
Choolai, Chennai-600 112.

... Petitioner

Vs.

1.The State of Tamil Nadu
Rep. By the Secretary to Government
Commercial Taxes and
Registration Department
Fort St. George, Chennai-600 009.

2.The Assistant Commissioner (CT)
Choolai Assessment Circle
Greams Road, Chennai-600 006.

... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the second respondent in TIN : 33100500799/2013-14 dated 26.02.2016 and quash the same and further direct the second respondent not to apply Sec.2(1) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act, 2013 (Act 28 of 2013) which was omitted U/s.2(1)(ii) of the Tamil Nadu Value Added Tax Act, 2015 (Act 5 of 2015) on 31.03.2015 to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamil Nadu.

For Petitioner: Mr.T.Pramodkumar Chopda

For Respondents: Mr.K.Venkatesh,
Government Advocate

O R D E R

This writ petition is filed, challenging the notice of proposal dated 26.02.2016. It is seen that the impugned notice referred two issues viz., effecting of Inter State sale without "C" Forms and with "C" Forms.

2. The learned counsel appearing for the petitioner submitted that out of those two issues, one issue is covered by the decision made by this Court.

3. Needless to say, that it is for the petitioner to make a reply to the notice and convince the Assessing Officer, also by enclosing the supportive decision, if any. Therefore, this writ petition is disposed of, by granting liberty to the petitioner, to give objections to the notice of proposal, within a period of two weeks from the date of receipt of a copy of this order. After the objections are filed within the time stipulated, it is for the Assessing Officer to consider the same and pass order of assessment on merits and in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

mk

To

1. The Secretary to Government
Commercial Taxes and Registration Department
Fort St. George, Chennai-600 009.

2. The Assistant Commissioner (CT)
Choolai Assessment Circle
Greams Road, Chennai-600 006.

+lcc to Mr.T. Pramodkumar Chopda, Advocate, S.R.No.25485
+lcc to the Government Pleader, S.R.No.23464

RJ(CO)
EU 5.5.17

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