IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.13811 of 2017
and
W.M.P No.15006 of 2017

Tvl.Paragon Chemicals,
rep.by its Partner
No.113/1, Dr.Alagappa Road,
Purasawakkam,
Chennai-600 084. ... Petitioner

Vs

The Assistant Commissioner (CT),
Purasawakkam Assessment Circle,
Chennai-102. ... Respondent

Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in Proceedings in CST No.648383/2012-13 dated 15.03.2017 and quash the same and direct the respondent to reconsider the petitioner's representation dated 10.03.2017 afresh with proper application of mind.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.K.Venkatesh,
Government Advocate

ORDER

Heard Mr.Aditya Reddy, learned counsel for the petitioner and also Mr.K.Venkatesh, learned Government Advocate appearing for the respondent.

2.By consent, the main writ petition itself is taken up for final disposal.

3.The petitioner who is a registered dealer on the file of the respondent, under the provisions of Central Sales Tax Act, 1956 is before this Court challenging the order dated 15.03.2017 passed on a petition filed by the petitioner under Section 84 of the Tamil Nadu Value Added Tax, 2006 ("TNVAT Act" in short). The petitioner has been granted partial relief with regard to 'C' Forms and 'E-1' Forms. However, with regard to the claim of the petitioner towards exempted sales, stating that they are all export sales and High Sea sales, the respondent has observed that the same cannot be considered as the assessment has become final.

4.In the petition filed under Section 84 of the TNVAT Act dated 10.03.2017, the petitioner has specifically stated that they have already filed documentary evidence for EOU sales on 25.02.2015 and other declarations on 02.04.2015. Therefore, if the claim pertaining to EOU sales are already on record, then nothing prevents the respondent from considering the same and the reasons assigned in the impugned order refusing to consider the claim relating to exempted sales is incorrect. Hence, for that reason, this Court is inclined to interfere with the impugned order to the said extent.

5.Accordingly, the writ petition is partly allowed and the findings rendered by the Assessing Officer refusing to consider the petitioner's claim relating to exempted sales is set aside and the matter is remitted to the respondent for fresh consideration, who shall afford an opportunity of personal hearing to the petitioner, call for the documents if not in his file, and after perusing the same, pass a reasoned order on merits and in accordance with law. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

KM

To

The Assistant Commissioner (CT),
Purasawakkam Assessment Circle,
Chennai-102.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.46174
+1cc to the Government Pleader, S.R.No.46154

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CS IV
CA(14/07/2017)