IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 20.01.2017
CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.1470 of 2017
And
W.M.P.No.1381 of 2017

Lite-on Mobile India P Ltd.,
Formerly known as
Perlos Telecommunication and Electronic
Components (India) Private Ltd.,
Represented by its Director ... Petitioner

Vs.

Commercial Tax Officer,
Egmore Assessment Circle,
88, Mayor Ramanathan Road,
Chetpet,
Chennai - 600 031. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the Respondent herein in CST: 822789/2013-14, dated 24.10.2016 as rectified in CST: 822729/2013-14, dated 16.12.2016, quashing the same to the extent it pertains to the tax demand on the turnover of Rs.66,49,47,333/-.

For Petitioner : Mr.Narayanan
for M/s.N.Inbarajan
For Respondent : 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 learned counsel for parties, the writ petition is taken up for hearing and final disposal.

2.This writ petition is directed against the assessment order dated 24.10.2016 and the revision order dated 16.12.2016.

3.The principal grievance of the petitioner is that while passing the order in revision i.e., 16.12.2016, only one facet was considered, that is, the issue related to inter-state sales.

3.1.It is, thus, the petitioner's case that since the original declarations in Form 'C' were submitted, necessary adjustment was made while passing the order-in-revision. The petitioner, however, is aggrieved, according to the learned counsel, on account of the fact that documents concerning to export sales were not taken into account by the respondent while passing the order-in-revision.

4.The petitioner, draws my attention to the communication dated 21.12.2016, whereby, the relevant invoices, shipping bills and FIRC were, purportedly, filed with the respondent.

5.Mr.K.Venkatesh, who appears for the respondent says that a direction could be issued to the respondent to consider the said documents, if the same, as contended stand filed with the respondent.

6.Accordingly, this writ petition is disposed of with a direction to the respondent to treat the communication dated 21.12.2016 as the petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. The respondent after affording a hearing to the petitioner's authorised representative, shall pass an order qua, the said representation, which, as indicated above will be treated as petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006.

6.1.For this purpose, the authorised representative of the petitioner will appear before the respondent on 08.02.2017 at 11.00 a.m. In case the said date is not convenient to the respondent, a fresh date will be given in the matter, which will be proximate to the date fixed above. The authorised representative of the petitioner shall produce all relevant documents in original, if not already filed, before the respondent at the time of hearing.

6.2.Needless to say, the respondent, after hearing the petitioner's authorised representative and after taking into account the relied upon documents, shall pass a speaking order. Pending culmination of the aforesaid exercise, no coercive measures will be taken against the petitioner.

7.Consequently, the connected pending application is also closed. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer,
Egmore Assessment Circle,
88, Mayor Ramanathan Road,
Chetpet,
Chennai - 600 031.

+1 cc to Special Government Pleader sr 4031
+1 cc to Mr.N.Inbarajan Advocate sr 3895

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ss23/01/2017