IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.07.2017

CORAM

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.15202 of 2017 and
W.M.P.Nos.16475 and 16476 of 2017

Exide Industries Limited,
Industries Division,
Navin's Presidium,
4th Floor, A Block,
103A, Nelson Manickam Road,
Aminjikarai, Chennai 600 029. ... Petitioner

Vs.

1. The Deputy Commissioner (CT)-I,
   Large Taxpayers Unit,
   34 (Old No.123) 'Dugar Towers',
   Marshall Road,
   Egmore, Chennai 600 008.

2. The Joint Commissioner of
   Commercial Taxes,
   LTU-I, Assessment Circle,
   Marshall Road,
   Egmore, Chennai 600 008.

3. The Commissioner of
   Commercial Taxes,
   Ezhilagam, Chepauk,
   Chennai 600 005. ... Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari, to call for the records pertaining to the issue of the assessment order in proceedings vide No.CST/32926/2015-16 dated 22.05.2017 by the Deputy Commissioner (CT)-I, Large Taxpayers Unit, 34 (Old.No.123), 'Dugar Towers', Marshall Road, Egmore, Chennai -600 008, the first respondent herein and quash the same.

For Petitioner : Mr.D.Ashok Kumar
For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

Heard Mr.D.Ashok Kumar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondents.

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2. With the consent of the learned counsel on either side, the main writ petition is taken up for final disposal.

3. The petitioner, who is a registered dealer on the file of the respondent and a large tax payer, is before this Court for the second time challenging the same cause of action. Earlier the petitioner approached this Court and filed a writ petition in W.P.No.1833 of 2017 challenging the assessment order passed by the first respondent dated 29.12.2016 under the provisions of the Central Sales Tax Act for the assessment year 2015-2016. The said writ petition was disposed of by giving certain directions and specifically fixing a date on which the authorised representative of the petitioner should appear. On the said date, they produced Form-C, Form-F, Export Document, Form-H and certificates in respect of the sale of SEZ Units. Based on the hearing, the Assessing Officer has passed the impugned order. Admittedly, the impugned order is an appealable order. Now the petitioner has once again rushed to this Court stating that after the assessment order was passed on 23.05.2017, they have given 81 Nos. of Form-C, 43 Nos. of Form-F for certain value. Therefore, it is submitted that the impugned assessment order should be set aside.

4. For the reason assigned by the petitioner, the impugned order cannot be set aside. However, the learned Additional Government Pleader submitted that the representation given by the petitioner dated 12.05.2017, received by the first respondent on 23.05.2017 along with the Form-C declaration and Form-F declaration is under active consideration of the first respondent. Therefore, the petitioner should await the orders to be passed by the first respondent and then work out his remedies in accordance with law. For the above stated reasons, the impugned order cannot be quashed.

With the above observation, the writ petition is disposed of. Consequently, the connected miscellaneous petitions are also closed.

s/d-
Assistant Registrar(CS-V)

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True Copy

Sub-Assistant Registrar

km/gsk

To

1. The Deputy Commissioner (CT)-I,
   Large Taxpayers Unit,
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