

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.06.2017

CORAM

THE HONOURABLE MR. JUSTICE M.DURAI SWAMY

W.P.No.16126 of 2017
and
W.M.P.No.17416 of 2017

M/s.Estee Auto Pressings (P) Ltd.,
Represented by its Manager, Accounts,
54, SIPCOT Industrial Complex,
Hosur - 635 126,
Dharmapuri District. Petitioner

v.

1. The Assistant Commissioner (CT),
Hosur (North), Hosur.
2. Indian Overseas Bank,
SIPCOT, Hosur. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, calling for the records of the 1st respondent's assessment order dated 10.02.2017 in CST No.446993/2015-16 and quash the same and further direct the 1st respondent to accept the statutory forms offered by the petitioner vide representation dated 26.05.2017.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.S.Kanmani Annamalai,
Special Government Pleader (Tax) (R1)

O R D E R

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent's assessment order dated 10.02.2017 for the assessment year 2015-16 and to quash the same and further direct the 1st respondent to accept the statutory forms offered by the petitioner vide representation dated 26.05.2017.

2. The learned counsel appearing for the petitioner submitted that the impugned order has been passed by the 1st

respondent without considering the statutory forms. Further the learned counsel submitted that the petitioner has obtained the statutory forms only after the impugned order passed by the 1st respondent. In these circumstances, the learned counsel submitted that an opportunity may be given to the petitioner to produce "C" Forms before the 1st respondent and in such an event, the 1st respondent may directed to decide the matter afresh.

3. Mr.S.Kanmani Annamalai, learned Special Government Pleader taking notice for the 1st respondent, submitted that the petitioner may be given liberty to produce "C" Forms before the 1st respondent within a time frame and in such an event, the 1st respondent may be directed to decide the matter afresh, after giving opportunity of hearing to the petitioner.

4. Having regard to the submissions made by the learned counsel on either side, the impugned assessment order dated 10.02.2017 passed by the 1st respondent is set aside and the petitioner is given liberty to produce all the statutory forms before the 1st respondent within a period of two weeks from the date of receipt of a copy of this order and on production of such forms, the 1st respondent is directed to decide the matter afresh, as expeditiously as possible, after giving an opportunity of hearing to the petitioner.

5. With these observations, the writ petition is allowed. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

rsi/rg

To

1. The Assistant Commissioner (CT),
Hosur (North), Hosur.

+lcc to Mr.Adithya Reddy, Advocate, S.R.No.44986

+lcc to Special Government Pleader [Taxes], S.R.No.45295

W.P.No.16126 of 2017

CS/04/07/17