

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.16970 of 2017
and W.M.P.No.18413 of 2017

M/s.Mayur Ply Industries Pvt. Ltd.,
Rep. by its Authorized Signatory
No.273/173, Sydenhams Road,
Periamet, Chennai - 600 003. .. Petitioner

...Vs...

Commercial Tax Officer,
Vepery Assessment Circle,
Chennai - 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the
Constitution of India, praying to issue a Writ of Certiorarified
Mandamus, to call for the records of the respondent in his
proceedings in CST 868235/2014-15 dated 20.03.2017 and quash the
above order and to direct the respondent to pass revised orders
under CST Act for the year 2014-15.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.K.Venkatesh
Government Advocate

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O R D E R

Heard Mr.Baktha Siromoni, learned counsel appearing for the
petitioner and Mr.K.Venkatesh, learned Government Advocate
accepting notice on behalf of the respondent. With the consent
on either side, the writ petition itself is taken up for
disposal.

2. The petitioner has filed this writ petition challenging an order of assessment under the provisions of the Central Sales Tax Act, 1956 (CST Act) dated 220.03.2017 for the assessment year 2014-15.

3. The petitioner's grievance is that they have submitted C Form declarations which have not been taken into consideration by the Assessing Officer and would submit that the Sales Tax Department are entitled to receive the declaration forms and revise the assessment upto a period of five years. Therefore, the petitioner has challenged the impugned assessment order.

4. In my considered view the necessity to quash the impugned order does not arise and it is sufficient if a direction is issued to the respondent to receive C Forms and proceed in accordance with law. Accordingly, there will be a direction to the petitioner to produce all the C Forms in his custody within a period of seven days from the date of receipt of a copy of this order and on production of the same, the respondent shall consider those C Forms and proceed in accordance with law.

5. With the above direction, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

cse

To

Commercial Tax Officer,
Vepery Assessment Circle,
Chennai - 600 006.

+1cc to the Special Government Pleader, S.R.No.46817

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KK(CO)
CS/20/07/17