**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 11.07.2017**

**CORAM**

**THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM**

**W.P.No.17520 of 2017**
**and**
**W.M.P.Nos.19012 & 19013 of 2017**

TMTE Metal Tech Pvt.Ltd.,
represented by its Authorised Signatory
No:25-A/12, Dairy Road, Sidco Industrial Estate,
(North Phase) Ambattur, Chennai 600 098. .. Petitioner

..Vs..

The Assistant Commissioner (CT)
Anna Nagar Assessment Circle,
Chennai 600 049. .. 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 Order of Assessment passed by the respondent in CST 893688/2012-13 dated 26.11.2014 and quash the same as illegal, arbitrary, unconstitutional and having been passed in violation of principles of natural justice and further direct the respondent to pass fresh orders of assessment in accordance with law after granting an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.R.Ganesh Kanna

For Respondent : Mr.K.Venkatesh
Government Advocate

***ORDER***

Heard Mr.R.Ganesh Kanna, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent. With the consent on either side, the writ petition itself is taken up for disposal.

2.The petitioner who is a registered dealer on the file of the respondent under the provisions of the Central Sales Tax Act, 1956 (CST Act) and the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) has challenged the assessment order dated 26.11.2014. By the said order, the Assessing Officer after giving credit to the C Forms produced, arrived at the total tax payable at Rs.73,97,461/- and it appears that after the order of assessment on 06.01.2015, the petitioner submitted a representation requesting for one month time to submit the C Forms and accordingly, the same was submitted to the Assessing Officer. However, a demand came to be issued on 01.03.2017 demanding the same amount of Rs.73,97,461/- as tax payable for the assessment year 2012-13 under the CST Act.

3.The petitioner submitted a representation on 08.03.2017 requesting the Officer to examine the C Forms and the proof of export, etc. and withdraw the demand notice. However, immediately thereafter on 22.03.2017 another demand was issued but for a lesser amount of tax, namely, Rs.14,20,305/-. Immediately, the petitioner has sent a representation on 29.03.2017 pointing out that as per their calculation the tax demand is only Rs.3,12,420/- and the demand of Rs.14,20,305/- is erroneously. In this regard, the calculation has been given in the representation dated 29.05.2017. However, till date, the said representation has not been considered.

4.In the light of the above facts, this Court directs the petitioner to pay a sum of Rs.3,12,420/- which is an admitted tax liability and on such remittance, the respondent is directed to consider the representation dated 29.05.2017, examine the C Forms produced by the petitioner and other documents, afford an opportunity of personal hearing and pass a speaking order on merits and in accordance with law. The petitioner is directed to a pay a sum of Rs.3,12,420/- within a period of two weeks from the date of receipt of a copy of this order and on such remittance, the Assessing Officer is directed to consider the representation dated 29.05.2017 in terms of the above directions.

**T.S.SIVAGNANAM, J.**

cse

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

**11.07.2017**

cse
Index:Yes/No

To

The Assistant Commissioner (CT)
Anna Nagar Assessment Circle,
Chennai 600 049.

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