IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.11.2017

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P. No.27585 of 2017
and
W.M.P. No. 29518 of 2017

M/s.Carboline (India) Private Limited
Rep by Authorized Signatory
Plot No.356 & 357, SIDCO Industrial Estate
Ambattur, Chennai - 600 098. ... Petitioner

Vs.

The Assistant Commissioner (CT)
Ambattur Assessment Circle
12, South Higher Court Colony
Villivakkam, Chennai 600 049. ... Respondent

Prayer : Petition filed under Article 226 of the Constitution of India,to issue a Writ of Certiorari, call for the records of the impugned order of re-assessment in CST 841893/2013-2014, dated 22.09.2017, from the files of the respondent herein, quash the same.

For Petitioner .. M/s.Aparna Nandakumar

For Respondent .. Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Ms.Aparna Nandakumar, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent. With consent of the learned counsel for both sides, the writ petition itself is taken up for final disposal.

2.The petitioner has challenged the order of assessment passed by the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and also Central Sales Tax Act, 1956 for the assessment year 2013-14.

3.The challenge made by the petitioner is in respect of the CST turnover against the levy of higher rate of tax for non-filing of C Forms. The petitioner would state that they requested three months time before the respondent to produce the

Forms, but before the Forms could be produced, the assessment has been completed.

4.The learned Government Advocate has produced letter dated 01.11.2017 before this Court with the instructions given by the respondent to the learned Special Government Pleader. From which, it is seen that the respondent has granted sufficient time to produce the Form 'C'. Therefore, the respondent cannot be faulted for completing the assessment, since despite granting sufficient time, the petitioner has not produced the same.

5.The learned counsel for the petitioner, while accepting the fact, submitted that one more indulgence may be granted to the petitioner and if Forms are produced, the Assessing Officer may consider the same.

6.Thus, on the grounds raised by the petitioner, this court is not inclined to quash the impugned order at this juncture. However, considering the fact that the delay in production of Form 'C' is not attributable to the petitioner, this Court is inclined to grant four weeks time from the date of receipt of a copy of this order, to produce Form 'C' declaration before the Assessing Officer along with a petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. If the petitioner produces the Forms within the said time limit fixed by this Court, the Assessing Officer shall re-do the assessment in accordance with law. However, if the petitioner fails to produce the Form within the time permitted by this Court, then the assessment order will stand confirmed, leaving it open to the petitioner to avail the appeal remedy.

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

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

maya

To

The Assistant Commissioner (CT)
Ambattur Assessment Circle
12, South Higher Court Colony
Villivakkam, Chennai 600 049.

+ 1 cc to M/s.Aparna Nandakumar Advocate,SR.81830

+ 1 cc to The Special Govt.Pleader(T), SR.87771

W.P. No.27585 of 2017

PVS(CO)
NR 07/12/2017