IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: **10.07.2017**

CORAM:

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

**W.P.No.31930 of 2003**

M/s.Chemech Laboratories Ltd.,
No.4, K.H.Road,
Chennai 34 ... petitioner

versus

The Deputy Commercial Tax Officer,
T.Nagar (East) Assessment Circle,
Chennai ... respondent

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Certiorarified Mandamus to call for the records of the respondent in its impugned proceedings CST/619384/94-95 dated 17.3.2003 and quash the order dated 17.03.2003 as illegal and contrary to the principles of natural justice.

For petitioner ... Ms.Lakshmi Sriram

For respondents ... Mr.K.Venkatesh, Government Advocate

**ORDER**

Heard Ms.Lakshmi Sriram, learned counsel for the petitioner and Thiru.K.Venkatesh, learned Government Advocate for the respondent.

2. The petitioner has filed this Writ Petition challenging the order dated 17.3.2003 by which, the application filed by the petitioner under Section 9 read with Section 55 of the TNGST Act was rejected.

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3. The issue which is to be considered in this Writ Petition is whether the petitioner is entitled to produce “C” forms. If the petitioner has collected requisite “C” forms, the same could very well be produced before the Assessing Officer who is entitled to reopen the case and admit new C forms, check for their correctness, genuineness and also see that the period does not exceed the period of limitation.

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

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4. Considering the fact that a conditional interim order was passed by this Court and the Writ Petition is pending since then before this Court, and no counter affidavit has been filed, this Court is inclined to remit the matter to the Assessing Officer for fresh consideration. Accordingly, the Writ Petition is allowed and the impugned order is set aside. The petitioner is directed to appear before the respondent with all "C" forms in their custody, which shall be checked by the respondent for their correctness and genuineness, and if the Forms do not exceed the period of limitation, genuine and correct forms be accepted, and necessary assessment be made. While computing the period of limitation, the period during which this Writ Petition was pending i.e. from 4.11.2003 till the date of receipt of certified copy of this order shall stand excluded. If the petitioner had complied with the conditional order, then the payment effected by the petitioner shall abide by the fresh orders to be passed by the respondent, pursuant to the above direction.

सत्यमेव जयते
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**10.07.2017**

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To
The Deputy Commercial Tax Officer,
T.Nagar (East) Assessment Circle,
Chennai

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