IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.04.2018

CORAM

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM

W.P.Nos.8111 & 8112 of 2018 &
W.M.P. Nos.10086 & 10087 of 2018

M/s.Beardsell Limited
Represented by its V ice-President
No.47, Greams Road
Chennai - 600 006 ...Petitioner in both WPs

v.

The Assistant Commissioner (CT)
Nungambakkam Assessment Circle
Mayor Ramanathan Salai
Chennai - 600 031 ... Respondent in both WPs

W.P.No.8111/2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in CST:25388/2014-15 and quash the assessment order dated 27.03.2018 passed therein.

W.P.No.8112/2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in CST:25388/2016-17 and quash the assessment order dated 20.03.2018 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.M.Hariharan
Addl. Govt. Pleader (T)

COMMON ORDER

Heard Mr.P.V.Sudakar, learned counsel appearing for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader accepting notice for the respondent. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956. The

petitioner is challenging the assessment orders dated 27.03.2018 and 20.03.2018 under the Central Sales Tax Act for the assessment years 2014-15 and 2016-17 respectively.

3. The assessment have been completed by the respondent solely on the ground that the petitioner did not produce Form 'C' declarations , within the time prescribed. The record would show that the petitioner has given representations on 04.12.2015, 03.05.2016, 07.06.2017 and 26.12.2017 and the authority has been liberal in granting extension of time to produce the Form 'C' declarations. Though two years have lapsed, the petitioner neither filed Form 'C' declarations nor filed objections to the revised notices dated 23.10.2015 and 05.12.2017. Hence, the respondent completed the assessment.

4. In my considered view, the manner in which the respondent has delayed with the manner cannot be found fault with, as sufficient time has been granted to the petitioner. However, the learned counsel for the petitioner submitted that there was some delay in obtaining the Forms and as of now, nearly 95% of the Forms have been received by the petitioner and prays for one more opportunity to be granted to the petitioner to go before the Assessing Officer and produce the declarations.

5. Considering the said submissions, this court is of the view that one more opportunity can be granted to the petitioner to go before the Assessing Officer, which shall be the final opportunity and no further opportunity shall be granted.

6. Accordingly, the writ petitions are disposed of by directing the petitioner to treat the impugned orders dated 27.03.2018 and 20.03.2018 as show cause notices and submit their reply along with Form 'C' declarations and appear in person before the Assessing Officer within a period of ten days from the date of receipt of a copy of this order. If the petitioner complies with the said condition, the Assessing Officer shall verify the Form 'C' declarations and redo the assessment in accordance with law. As this court has observed that this is the last opportunity, the turnover shall be assessed by the Assessing Officer taking into consideration the Form 'C' declaration produced by the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

rj

To

The Assistant Commissioner (CT)
Nungambakkam Assessment Circle
Mayor Ramanathan Salai
Chennai - 600 031

+1cc to Mr.B.Ravendran, Advocate, S.R.No.25534

+1cc to the Government Pleader(Taxes), S.R.No.26022

W.P.Nos.8111 & 8112 of 2018 &
W.M.P. Nos.10086 & 10087 of 2018

GJ(CO)

RRK(14/05/2018)