

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.02.2018

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.3465 of 2018 &

W.M.P.No.4237 of 2018

M/s.Excel Coatings

Rep. by its Proprietor M.R.Vidhyaprakash

C-76, Sikkandhar Basha Street

Gandhi Nagar, Udumalpet

Coimbatore District

.. Petitioner

v.

The Assistant Commissioner (CT)

Commercial Tax Department

Udumalpet (North) Circle

Udumalpet

Coimbatore District

.. Respondent

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 No.665832/2010-11 dated 15.05.2017 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

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

ORDER

Mr. M.Hariharan, learned Additional Government Pleader (Tax), takes notice for the respondent. By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records of the respondent in his proceedings dated 15.05.2017 and to quash the same.

3. It is the case of the petitioner that the respondent issued a notice proposing to levy higher rate of tax at 12.5% on the intestate sales of chemicals as not covered by 'C' forms. The petitioner could not file the 'C' forms before the assessment in spite of the since efforts taken by them.

4. Mr.S.Ramanathan learned counsel appearing for the petitioner submitted that in spite of going into the merits of the impugned order, it would be suffice to permit the petitioner to file an appeal as against the impugned order. The learned counsel further submitted that the petitioner has paid the entire tax liability.

5. Mr.M.Hariharan, learned Additional Government Pleader, appearing for the respondent submitted that the petitioner may be given an opportunity to file an appeal as against the impugned order.

6 Having regard to the submissions made by the learned counsel on either side, I permit the petitioner to file an appeal against the impugned order dated 15.05.2017 passed by the respondent within a period of two weeks from the date of receipt of a copy of this order and on receipt of such filing, the appellate authority is directed to entertain the same without raising any issue with regard to limitation and pass appropriate orders, on merits and in accordance with law, after affording due opportunity to the petitioner, as expeditiously as possible.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (CT)
Commercial Tax Department
Udumalpet (North) Circle
Udumalpet, Coimbatore District

+1cc to M/s.S.Ramanathan, Advocate Sr.No.11958

+1cc to Special Government Pleader SR.no.12416

GMR(CO)

sm:1.3.2018

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