In the High Court of Judicature at Madras

Dated : 16.4.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.8336 of 2018 &
WMP.Nos.10313 & 10314 of 2018

M/s.Sansri Leathers, rep. by
its Proprietor D.Shakthivel Raja ...Petitioner

Vs

The State Tax Officer, Ranipet
(SIPCOT), Ranipet, Vellore District. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in CST.353724/2008-09 dated 28.2.2018 and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.S.Rajasekar
For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal. 2. The petitioner has challenged the order of assessment passed by the respondent for the year 2008-09 under the Central Sales Tax Act, 1956.

3. The respondent rejected the claim made by the petitioner with regard to inter-State sales on the ground that C Form Declarations have not been produced.

4. The learned counsel for the petitioner points out that 14 C Form Declarations were produced by the petitioner to the then Assessing Officer, who acknowledged receipt of the same on 08.6.2011. To prove the same, a copy of the letter delivery book has been filed in the typed set of papers. However, the impugned assessment order has been passed on 28.2.2018 stating that the petitioner has not produced the C Form Declarations.

5. When the case came up for hearing on 09.4.2018, this Court directed the learned Additional Government Pleader to get instructions in the matter. The respondent has given oral instructions to the learned Additional Government Pleader stating that the C Form Declarations are not in the assessment file. If it is a fact that the predecessor officer has received 14 C Form Declarations and acknowledged receipt of the same by signing in the letter delivery book, it is the duty of the Department to trace the forms, examine the correctness of the same and then proceed to assess the turnover. However, the present incumbent, who has taken over charge as the Assessing Officer of the petitioner, states that the forms are missing.

6. Therefore, there are only two options now available namely that the respondent shall make a thorough search in their office files and if the C Forms are available, then the assessment shall be redone after affording an opportunity of personal hearing to the petitioner. If the forms are not available, the petitioner shall be issued a notice giving 60 days' time to produce the duplicate C Forms from the other end dealers outside the States. Till then, the impugned proceedings shall be kept in abeyance.

7. With the above directions, the writ petition is disposed of. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS-DR)

//True Copy//

Sub Assistant Registrar

To
The State Tax Officer,
Ranipet (SIPCOT), Ranipet,
Vellore District.

+ 1 cc to Mr. R. Hemalatha, Advocate Sr.28187
+ 1 cc to Special Government PleaderSr.28541

WP.No.8336 of 2018 & WMP.
Nos.10313 & 10314 of 2018

(CS-DR)
EU(15/05/2018)