

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED:01.03.2018
CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY
W.P.Nos.4557 & 4558 of 2018 &
W.M.P.Nos.5614 & 5616 of 2018

M/s.Transasia Bio-Medicals Ltd
Represented by its Authorised Signatory
Mr.K.Chandra Prakash
Unique Sterling Apartments
8/3, Sterling Road, 3rd Cross
Nungambakkam
Chennai - 600 034

.. Petitioner in both WPs

v.

The Assistant Commissioner [ST]
Valluvarkottam Assessment Circle
Palaniappa Complex, 4th Floor
No.10, Greams Road
Chennai - 600 006

.. Respondent in both WPs

W.P.No.4557/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned assessment order dated 06.10.2017 passed in CST: 773167/2016-17 passed by the respondent, quash the same and direct the respondent to pass a revised order after taking into consideration C and F forms filed along with the application dated 22.02.2018.

W.P.No.4558/2018 filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the impugned order RC No.826/2014/A4, dated 07.02.2018 passed by the respondent and quash the same.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr. M.Hariharan
Additional Government Pleader (T)

COMMON ORDER

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

2. Writ Petition No.4557 of 2018 has been filed by the petitioner to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent dated 06.10.2017 in respect of the assessment year 2016-17, to quash the same and direct the respondent to pass a revised order after taking into consideration C and F forms filed along with the application dated 22.02.2018.

3. Writ Petition No.4558 of 2018 has been filed by the petitioner to issue a Writ of Certiorari, calling for the records on the file of the respondent dated 07.02.2018 and to quash the same.

4. The learned counsel appearing for the petitioner submitted that since there is a delay in obtaining relevant C and F forms from the buyer's side, the petitioner company were not in a position to submit the same, before the respondent, within the stipulated time. In these circumstances, the learned counsel submitted that an opportunity may be given to the petitioner to submit C and F forms within a time frame and in such a case, the respondent may be directed to decide the matter afresh, after giving an opportunity of personal hearing to the petitioner.

5. Mr. M.Hariharan, learned Additional Government Pleader (Tax) appearing for the respondent submitted that the petitioner may be directed to submit C and F forms within a time frame and thereafter, the respondent may be directed to pass orders afresh, in accordance with law.

6. In view of the submissions made by the learned counsel on either side, the impugned orders passed by the respondent dated 06.10.2017 and 07.02.2018 are set aside. The petitioner is directed to submit C and F forms before the respondent, within a period of one week from the date of receipt of a copy of this order and on receipt of the same, the respondent is directed to decide the matter afresh, on merits and in accordance with law, after giving due opportunity of personal hearing to the petitioner. Since this Court has set aside the impugned order dated 06.10.2017, the attachment made by the respondent by order dated 07.02.2017 is also set aside and the bank attachment made by the respondent is raised.

With these observations, the writ petitions are allowed.
No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

Rj

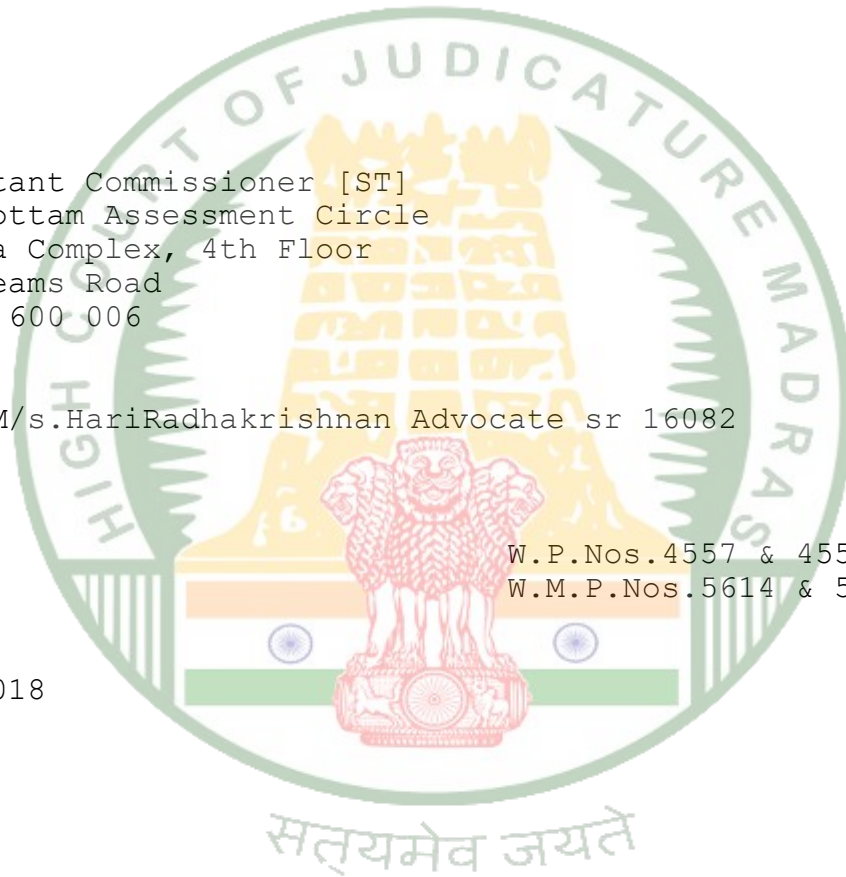
To

The Assistant Commissioner [ST]
Valluvarkottam Assessment Circle
Palaniappa Complex, 4th Floor
No.10, Greams Road
Chennai - 600 006

+1 cc to M/s.HariRadhakrishnan Advocate sr 16082

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