IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.8289 of 2012 & M.P.No.1 of 2012

Kabirdass Motor Company Limited,
rep. by its Company Secretary,
B.Muthukumar,
No.16, Poonamallee High Road,
Velappanchavadi, Chennai-600 077 ... Petitioner

Vs.

The Assistant Commissioner (CT),
Koyambedu Assessment Circle,
Market Management committee Building,
2nd Floor, Chennai-600 107. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the respondent herein in CST.892388/2009-10 dated 30.01.2012 and quash the same while directing the respondent to extend the time for furnishing C declaration forms as prayed for by the petitioners by their application dated 05.03.2012.

For Petitioner : Mr.N.Prasad
for Mr.N.Inbarajan
For Respondent : Mrs.G.Dhanamadhri,
Government Advocate

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O R D E R

Heard Mr.N.Prasad, learned counsel representing Mr.N.Inbarajan, learned counsel for the petitioner and Mrs.G.Dhanamadhri, learned Government Advocate for the respondent.



2.The petitioner seeks for issuance of a Writ of Certiorarified Mandamus, to quash the order passed by the respondent and extend the time for furnishing C Form declaration. Though the petitioner requested three months' time for furnishing the C Form declaration while submitting their reply dated 05.04.2012, the respondent is stated to have passed the order without furnishing sufficient and reasonable time. It is not clear as to whether as on date the petitioner is in possession of the requisite C Forms. In the absence of any specific stand taken by the petitioner, it is not a case where a Court can quash the impugned proceedings on the said ground, as it would amount to an academic exercise. Therefore, the writ petition is disposed of with liberty to the petitioner to file a petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 before the assessing officer and if forms are available, the same can be produced before the assessing officer, who on verification and on being satisfied as to the said Forms, is directed to re-do the assessment in accordance with law. The petitioner is directed to approach the authority by filing a petition within a period of thirty days from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

abr

To

The Assistant Commissioner (CT),
Koyambedu Assessment Circle,
Market Management committee Building,
2nd Floor, Chennai-600 107.

+1 cc to Special Govt Pleader sr 8967
+1 cc to Mr.N.Inbarajan Advocate sr 8589

W.P.No.8289 of 2012



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