IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.06.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.31629 of 2013 &
M.P.No.1 of 2013

M/s.Signals & Systems (India) Private Limited
Rep. by its Director
No.MF-7, CIPET Hostel Road
Thiru-Vi-Ka Industrial Estate
Ekkatuthangal, Chennai - 600 097 .. Petitioner

v.

The Assistant Commissioner (CT)
Saligramam Assessment Circle
Chennai - 600 083. .. 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 CST No.693332/2010-2011 and quash the assessment order dated 22.10.2013 passed therein.

For Petitioner : Ms.Hema Muralikrishnan
For Respondent : Ms.G.Dhanamadhri
Government Advocate

ORDER

Heard Ms.Hema Muralikrishnan, learned counsel appearing for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate, appearing for the respondent.

2. The petitioner has challenged the assessment order dated 22.10.2013 under the provisions of the Central Sales Tax Act, for the assessment year 2010-2011 .

3. The petitioner is aggrieved by the rejection of Form 'C' declarations on the ground that there is defect in those declaration forms.

4. The learned counsel appearing for the petitioner would state that if the forms were defective, then, the respondent should have returned the same and should not have rejected the forms and completed the assessment. In support of the said contention, the learned counsel placed reliance on the decision of the Full Bench of the High Court of Madhya Pradesh in the case of Commissioner of Sales Tax, Madhya Pradesh v. Darasha Macherjee [1981 (47) STC 251] and the decision of this Court in the case of Lanson Cars (P) Ltd. v. Commercial Tax Officer, Koyambedu, Assessment Circle, Chennai [2009(19) VST 414 (Mad)].

5. Admittedly, in the impugned order, except for one Form 'C' declaration, 28 Form 'C' declarations have been rejected on the ground "date of registration not noted". The respondent in the impugned order would admit that this is a defect. If the forms are defective, the respondent should have returned the forms to the petitioner for proper correction by giving them reasonable time and only thereafter the decision could have been finalised. Since this procedure has not been adopted in the instant case, the impugned order call for interference.

6. Accordingly, the writ petition is allowed, the impugned order is set side and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to return the defective 'C' Form declarations to the petitioner and give him 60 days time to rectify the defects and represent the same and on such representation, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (CT)
Saligramam Assessment Circle
Chennai - 600 083.

+1cc to Mr.B.Raveendran, Advocate SR.No.35475
+1cc to Special Government Pleader Sr.No.35962

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