IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.06.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.31630 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.693332/2011-2012 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 2011-2012.

3. The respondent rejected the claim made by the petitioner on the ground that the petitioner has not produced Form 'C' declaration.

4. The case of the petitioner is that they produced the Form 'C' declarations in respect of Central Sales Tax for the earlier assessment years and stated that they will produce Form 'C' declaration for the assessment year 2011-12 later, i.e., after the completion of the assessment for the years 2009-10 and 2010-11. However, the respondent without granting further time has completed the assessment for the assessment year 2011-12.

5. Be that as it may, the Form 'C' declarations are incentives given to the dealers and if the declarations are genuine, there is no hard and fast rule that the declarations have to be submitted within a particular time frame.

6. The learned counsel for the petitioner submits that the petitioner is in possession of all the 'C' forms and prays that the petitioner may be granted an opportunity to appear before the Assessing Officer and produce the Form 'C' declaration for the assessment year 2011-12.

7. Thus, for the above reasons, the writ petition is disposed of by directing the petitioner to treat the impugned assessment order dated 22.10.2013 as show cause notice and submit their reply along with Form 'C' declaration with in a period of fifteen days from the date of receipt of a copy of this order. On receipt of the same, 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 Special Government Pleader SR.No.35962
+1cc to Mr.B.Raveendran, Advocate SR.No.35476

PPA(CO)
sm:21.6.2018

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