In the High Court of Judicature at Madras

Dated : 19.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.14739 of 2018
& WMP.Nos.17417 and 17418 of 2018

LCP Building Products Pvt. Ltd.,
rep.by C.R.Pratap Reddy,
Manager-Finance F-88,F-92, SIPCOT Industrial estate,
irungattukottai, chennai 602 105. ...Petitioner

Vs

The Assistant Commissioner (CT),
Sriperumbudur Assessment Circle,
Varadarajapuram-602103. ...Respondent

PRAYER: Petition under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records relating to assessment order in CST.No.845951/2013-14 dated 14.3.2017 passed by the respondent, quash the same as arbitrary and illegal and direct the respondent to pay the amount of Rs.8,95,215/- recovered from the State Bank of India.

For Petitioner : Mr.Joseph Prabhakar
For Respondent : Mrs.G.Dhana Madhri, GA

ORDER

Mrs.G.Dhana Madhri, learned Government Advocate accepts notice for the respondent. Heard both.

2. The petitioner is before this Court challenging the order dated 14.3.2017 passed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006 based on a request made by the petitioner in the petition dated 09.10.2015.

3. The petitioner approached the respondent by filing the petition dated 09.10.2015 under Section 84 of the said Act stating that they have some more C Form Declarations in hand for the value of Rs.72,69,771/- and requested the respondent to revise the original assessment passed under the Central Sales Tax Act, 1956 dated 06.11.2014 for the year 2013-14. The Assessing Officer accepted the request, took into consideration the C Form Declarations, revised the turnover and accordingly reduced the tax payable by the petitioner. By way of this writ

petition, the petitioner seeks to challenge the impugned order on the ground that the rate of tax levied on steel products at 14.5% is incorrect, as the products manufactured by the petitioner are steel structures taxable only at 5%.

4. It is rather doubtful as to whether such a challenge is maintainable, since it is not clear as to whether the petitioner sought for revision of rate of tax also in their petition dated 09.10.2015. However, considering the fact that the entire tax liability payable by the petitioner to the tune of Rs.8,95,215/- has already been recovered by way of bank attachment, this Court is inclined to grant one opportunity to the petitioner to file an appeal before the Appellate Authority.

5. The learned counsel for the petitioner submits that this Court may consider granting some time to the petitioner to file an appeal, as, otherwise, the appeal will be dismissed as time barred.

6. Considering the peculiar facts and circumstances of the case, the petitioner is granted 30 days' time from the date of receipt of a copy of this order to file an appeal before the Appellate Authority. If such an appeal is filed, the Appellate Authority shall consider the same without rejecting it on the ground of limitation.

7. The writ petition is dismissed with the above directions. No costs. Consequently, the connected WMPs are also dismissed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

RS

To
The Assistant Commissioner (CT),
Sriperumbudur Assessment Circle,
Varadarajapuram-602103.

+1cc to Mr.JOSEPH PRABAKAR, Advocate, S.R.No.38753
+1cc to the Government Pleader, S.R.No. 38823

WP.No.14739 of 2018 & WMP.
Nos.17417 and 17418 of 2018

SSV(CO)
TR(28/06/2018)