In the High Court of Judicature at Madras

Dated : 03.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.16242 to 16244 of 2018 &
WMP.Nos.19343 to 19345 of 2018

Tvl.Maharashtra Traders, rep.by
its Proprietor K.Parvez Ahmed ...Petitioner in all WPs

Vs

The Assistant Commissioner (ST),
Ambur. ...Respondent in all WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorarified Mandamus to call for the records of the respondent's assessment orders all dated 30.4.2018 in CST.No.624139/ 2013-14, CST.No.624139/2014-15 and CST.No.624139/2016-17, quash the same and further direct the respondent to consider the statutory forms submitted by the petitioner vide letters dated 12.9.2017 and pass fresh assessment orders.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.M.Hariharan, AGP

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner has filed these writ petitions challenging the impugned assessment orders passed under the provisions of the Central Sales Tax Act, 1956 for the years 2013-14, 2014-15 and 2016-17.

3. The assessments have been completed by the respondent since the petitioner failed to respond to the revision notices dated 12.3.2018. However, wherever C Form Declarations have been

given, the same have been given due credit and the rate of tax has been accordingly levied at the concessional rate at 2%. In respect of inter-state sales, which were not covered by the C Form Declarations, for all the three assessment years, the Assessing Officer completed the assessment and levied tax at 14.5%.

4. The learned counsel for the petitioner, on instructions, would submit that C Forms are in the process of being collected from the selling dealers and if 30 days' time is granted, the petitioner would be in a position to produce the same before the Assessing Officer.

5. It is relevant to note that a circular has been issued by the Commissioner of Commercial Taxes dated 01.2.2000 by following the directions issued by a Full Bench decision of this Court in the case of State of Tamil Nadu Vs. Arulmurugan & Company [reported in (1982) 51 STC 381], which directed that if sufficient cause is shown, the dealer can be permitted to produce the C Form Declarations within a reasonable time. In the light of the stand taken by the petitioner that there is some difficulty in procuring the C Form Declarations from their customers at Andhra Pradesh, Utter Pradesh and Karnataka coupled with the undertaking that they will do so within a period of 30 days, this Court is inclined to grant one opportunity to the petitioner to produce the C Form Declarations.

6. Accordingly, the writ petitions are disposed of, granting a period of 30 days from the date of receipt of a copy of this order to produce the C Form Declarations. Along with the C Form Declarations, the petitioner is directed to submit a representation to the respondent. After receipt of the C Form Declarations, the respondent shall verify the same and redo the assessments in accordance with law. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (ST),
Ambur.

+1cc to the Special Government Pleader Sr.43100
+1cc to Mr.Adithya Reddy, Advocate Sr.42916

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kk[co]
srg 16/07/2018