IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 11.07.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WP.No.17254 of 2018
and
W.M.P.No.20532 of 2018

Tvl.Rajan and Rajan Industries,
rep.by its Proprietor
Mr.N.Bakthavatsulu ... Petitioner

vs.

The State Tax Officer,
Kancheepuram Assessment Circle,
Kancheepuram,
C.T.Buildings,
Collectorate Campus,
Kancheepuram,
Kancheepuram District ... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for a writ of certiorari calling for the records comprised in CST No.800964/2015-16, dated 19.04.2018, passed by the respondent and quash the same as unconstitutional and violation of principle of natural justice.

For Petitioner : Mr.K.M.Malar Mannan

For Respondents :Mr.M.Hariharan,A.G.P.

ORDER

Heard Mr.K.M.Malar Mannan, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader, who accepts notice on behalf of the respondent and with the consent of either parties, the writ petition itself is taken up for final disposal.

2.The petitioner is aggrieved by the impugned assessment order passed by the respondent on the revision, under the Central Sales Tax, 1956, for the assessment year 2015-16, in so far as it has disallowed the Form-C declarations produced by the petitioner on the alleged ground that they are defective. If, according to the respondent, the Forms are defective, then the same ought to have been returned to the dealer. However, if the respondent is of the opinion that the genuineness of the Forms is required to be verified, then it is necessary that the appropriate procedure has to be adopted by the respondent, after notice to the petitioner and then only an order could have been passed.

3.In the instant case, both these requirements have not been fulfilled. Therefore, the impugned order to the extent that it has disallowed the defective 'C' Form declarations with regard to the interstate sales, is set aside and the matter is remanded to the respondent for fresh consideration. The respondent is directed to afford an opportunity of personal hearing to the petitioner, do appropriate verification in the prescribed manner and re-do the assessment in accordance with law.

The writ petition is allowed to the extent indicated above. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IX)

//True copy//

Sub Assistant Registrar

msk

To

The State Tax Officer,
Kancheepuram Assessment Circle,
Kancheepuram,
C.T.Buildings,
Collectorate Campus,
Kancheepuram,
Kancheepuram District

+1cc to Mr.K.M.Malarmannan, Advocate SR.No.45167
+1cc to Special Government Pleader(Taxes) SR.No.45849

W.P.No.17254 of 2018

SPD(CO)
GN(24/07/2018)