IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 26.07.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.17338 of 2018

and W.M.P.No.20597 of 2018

M/s.Grundfos Pumps India Private Limited
Represented by Mr.N.K.Ranganath
Managing Director
118, Old Mahabalipuram Road
Chennai - 96. .. Petitioner

Versus

The Assistant Commissioner (ST)
Sholinganallur Assessment Circle
141, 1st Main Road, Burma Colony
Perungudi, Chennai - 96. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records on the files of the respondent in CST.839944/2012-13 dated 12.06.2018 and quash the same as being invalid and illegal and violative of principles of natural justice.

For Petitioner : Mr.V.Srikanth

For Respondent : Mrs.Narmadhasampath,
Additional Advocate General
Assisted by
Mrs.G.Dhanamadhri
Government Advocate

ORDER

Heard Mr.V,Srikanth, learned counsel for the petitioner and Mrs.Narmadhasampath, learned Additional Advocate General assisted by Mrs.G.Dhanamadhri, learned Government Advocate appearing for the respondents.

2. The petitioner has challenged the impugned assessment order passed by the respondent under the provisions of the Central Sales Act, 1956, for the assessment year 2012-13. The

sheet anchor of the challenge in the writ petition is that the respondent has failed to consider the export documents, copies of which were submitted to the previous officer, who was the petitioner's Assessing Officer. To ascertain the correctness of the said stand, the Court directed Mr.Palani, Assistant Commissioner, Sholinganallur Assessment Circle to be present in Court on 13.07.2018. Accordingly, on the said date, Mr.Palani was present and an affidavit was also filed by him along with the typed set of papers. The comparison of page 3 and page 33 of the typed set of papers clearly shows that there is interpolation in the Letter Delivery Book.

3. The learned counsel for the petitioner submits that his client is not able to give any satisfactory explanation for the same.

4. Time and again, this Court has pointed out that the Commercial Tax Department should do away the procedure of giving acknowledgement in Letter Delivery Book. In fact, I made such observation in several orders from the year 2014. But the Department has not taken any orders seriously and they have not evolved any fair procedure for giving acknowledgement. Thus, it appears that the Commercial Tax Department, especially the officers at the higher level has no respect or regard for the orders passed by this Court. Be that as it may, the dealer can be afforded one more opportunity to go before the Assessing Officer and produce all the documents in their custody. So that a proper assessment can be made and the correct rate of tax can be collected.

5. Accordingly, this writ petition stands disposed of by directing the petitioner to treat the impugned assessment order as show-cause notice and submit their objections along with entire set of documents. On receipt of the explanation and documents, the respondent shall fix a date for personal hearing to the authorised representative of the petitioner and re-do the assessment in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Deputy Registrar(CS)

//True Copy//

Sub Assistant Registrar

vsm

To
The Assistant Commissioner (ST)
Sholinganallur Assessment Circle
141, 1st Main Road, Burma Colony
Perungudi, Chennai - 96.

+1cc to Mr.C.VENKATRAMAN, Advocate, S.R.No. 50574
+1cc to the Government Pleader(TAXES), S.R.No. 50520

W.P.No.17338 of 2018

TR(21/08/2018)