In the High Court of Judicature at Madras

Dated : 20.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.18039 to 18043 of 2018 &
WMP.Nos.21324 to 21328 of 2018

M/s.Super Recording Co. Ltd.,
rep.by its Managing Director ...Petitioner in all WPs

Vs

The Assistant Commissioner (CT),
Anna Salai Assessment Circle,
Greams Road, Chennai-6. ...Respondent in all WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Mandamus to direct the respondent to pass fresh orders in CST Nos.33533/2008-09, 33533/2009-10, 33533/2011-12, 33533/ 2012-13 and 33533/2013-14 by considering the rectification petitions filed by the petitioner on 23.5.2018 under Section 84 of TNVAT Act read with Section 9(2) of CST Act.

For Petitioner : Mr.C.Bakthasiromani

For Respondent : Mr.M.Hariharan, AGP

COMMON ORDER

Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner has filed these writ petitions to direct the respondent to pass fresh orders by considering the rectification petitions filed by the petitioner on 23.5.2018.

3. The learned counsel for the petitioner submits that for the relevant assessment years, the petitions for rectification were filed respectively on 11.12.2015, 04.1.2016, 02.1.2016, 05.1.2016 and 18.1.2016 and also on 23.5.2018.

4. When the writ petitions came up for hearing on 17.7.2018, the learned Additional Government Pleader was directed to get instructions as to whether the rectification petitions filed by the petitioner dated 23.5.2018 were received by the respondent. Accordingly, the respondent - Assessing Officer has given a reply dated 19.7.2018 addressing the learned Special Government Pleader stating that the rectification petitions dated 23.5.2018 were received in the office of the respondent on 29.5.2018.

5. Since the petitioner stated that they filed rectification petitions as early as 11.12.2015, 04.1.2016, 02.1.2016, 05.1.2016 and 18.1.2016 and also on 23.5.2018, the writ petitions are disposed of by directing the respondent to consider all the rectification petitions after affording an opportunity of personal hearing to the petitioner as it is stated that there has been a wrong calculation of the CST turnover. The respondent shall redo the assessments in accordance with law. Till the assessments are redone, no coercive action shall be initiated against the petitioner. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

RS
To

The Assistant Commissioner (CT), Anna Salai Assessment Circle,
Greams Road, Chennai-6.

+1cc to the Special Government Pleader Sr.49082
+1cc to Mr.C.Bakthasiromoni, Advocate Sr.48764

WP.Nos.18039 to 18043 of 2018&
WMP.Nos.21324 to 21328 of 2018

gj[co]
srg 9/8/2018