BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 29.11.2018
CORAM :
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP(MD)Nos.10205 to 10207 of 2015
and
MP(MD)Nos.1, 1 & 1 of 2015

M/s.Trimax Umbrella Private Limited,
Represented by its Director,
GEORGE THAYYIL ... Petitioner in all cases

Vs.

1.The Commissioner of Commercial Taxes,
O/o,.The Principal and Special Commissioner
of Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

2.The Commercial Tax Officer,
Shencottah-(C), Assessment Circle,
Commercial Tax Office,
No.126, Main Road, Shengottah,
Thirunelveli District - 627 809. ... Respondents in all cases

Common Prayer: This Writ Petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned proceedings of the second respondent in CST/526823/2008-09, CST/526823/ 2007-08 and CST/526823/2009-10 dated 31.03.2015 and quash the same and to consequently direct the second respondent to re-do the assessment afresh after giving adequate opportunity to the petitioner.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.Aayiram K.Selvakumar
Additional Government Pleader

COMMON ORDER

Heard the learned counsel on either side.

2.The petitioner is an assessee registered with the second respondent. The subject matter of these writ petitions pertains to the assessment years 2007-08, 2008-09 and 2009-10. The impugned orders dated 31.03.2015 came to be passed since the Form - F filed by the petitioner was not accepted. As rightly pointed out by the learned counsel appearing for the petitioner, if there was some issue regarding Form-F filed by the assessee, the authority must return the same and give an opportunity to the assessee to rectify the same. But, in this case, such an opportunity was not afforded to the petitioner.

3.On this sole ground, the orders impugned in these writ petitions are set aside. The matter is remitted to the file of the second respondent who shall return the Form-F earlier submitted by the petitioner for rectification. After such an opportunity was given to the petitioner, orders shall be passed. If the petitioner does not avail the opportunity, the respondent shall proceed in the matter on merits and pass orders thereafter. The entire exercise shall be completed by the second respondent within a period of four months from the date of receipt of a copy of this order.

4.These writ petitions stand allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Crl.side)

/True Copy/

Sub Assistant Registrar(CS-I)

To

1.The Commissioner of Commercial Taxes,
O/o,.The Principal and Special Commissioner
of Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.

2.The Commercial Tax Officer,
Shencottah-(C), Assessment Circle,
Commercial Tax Office,
No.126, Main Road, Shengottai,
Thirunelveli District - 627 809.

+1CC to Mr.B.Rooban, Advocate, SR.No.98251
+1CC to the Special Government Pleader SR.Nos.98026,98028,98030,

WP(MD)Nos.10205 to 10207 of 2015
and
MP(MD)Nos.1, 1 & 1 of 2015
29.11.2018

SKM
ES/SKN/RSK/SAR 1/03.12.2018/2P/5C