IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.No.2935 of 2019

Sundaram Dynacast Private Limited
Rep. By its Senior Vice President
J.Ravindran
No.67, Chamiers Road
Chennai - 600 035 .. Petitioner

vs.

Assistant Commissioner (CT)
Kotturpuram Assessment Circle
No.46, Greenways Road
Chennai - 600 028 .. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the respondent to pass amendment of assessment order under Section 62 of the TNVAT Act 2006 in respect of the appeal orders passed by the appellate authority in Appeal Nos.CST 86/2014, CST 87/2014, CST 94/2014 dated 28.03.2016 and VAT 402/2014, VAT 401/2014 and VAT 407/2014 dated 15.04.2016.

For Petitioner : Mr.N.Murali

For Respondent : Mr.Mohammed Shaffiq
Special Government Pleader

ORDER

Mr.N.Murali, learned counsel on record for writ petitioner and Mr.Mohammed Shaffiq, learned Special Government Pleader on behalf of sole respondent are before this Court.

2.With consent of learned counsel on both sides, main writ petition is taken up, heard out and is being disposed of.

3. From the submissions made at the hearing (notwithstanding several averments made/grounds raised/ contentions canvassed in the affidavit filed in support of the writ petition), it comes to light that the entire matter now turns on a narrow compass. Though very many averments have been made in the affidavit filed in support of the writ petition and though the prayer in the writ petition refers to Section 62 of 'Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006)', hereinafter 'TNVAT Act' for brevity, learned counsel for writ petitioner, at the hearing, abridged the prayer and confined the submissions and prayer to one aspect of the matter and that one aspect of the matter is, writ petitioner has sent a representation dated 29.11.2018 to the respondent requesting for 'No Tax Due' certificate and it would suffice if this Court considers directing the respondent to dispose of said representation within a time frame.

4. Short facts shorn of micro details are to the effect that revised Assessment orders were passed against the writ petitioner under 'Central Sales Tax, 1956' ('CST Act' for brevity) and TNVAT Act, the same were carried in appeal to the Appellate Authority under Section of 51 TNVAT Act and the Appellate Authority passed six different orders pertaining to six different Assessment years, the Assessment years being 2007-08 to 2009-10. To be noted, three proceedings are under CST Act and the other three proceedings are under TNVAT Act.

5. Not satisfied with the orders of the Appellate Authority, learned counsel for writ petitioner submits that they have now filed further appeals before the 'Sales Tax Appellate Tribunal' ('STAT' for brevity) and therefore 'No Tax Due Certificates' have become necessary.

6. According to learned counsel for writ petitioner, writ petitioner is entitled to 'No Tax Due Certificate' pursuant to aforesaid six orders made in appeal by the Appellate Authority. To be noted, three orders made under CST Act are dated 28.03.2016 and three other orders made by the Appellate Authority under TNVAT Act are dated 15.04.2016.

7. In the light of the abridged prayer, which is innocuous, this Court deems it appropriate to direct the respondent to dispose of the writ petitioner's representation dated 29.11.2018 (representation is at Page 127 of the typed-set of papers of writ petitioner forming part of the case file) on its own merits and in accordance with law as expeditiously as possible and in any event, within three weeks from the date of receipt of a copy of this order. Though obvious it is made clear that no opinion or view is expressed on the merits of the matter and all questions raised in the instant writ petition are left open.

This writ petition is disposed of with the above directions. No costs.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

gpa

To
Assistant Commissioner (CT)
Kotturpuram Assessment Circle
No.46, Greenways Road
Chennai - 600 028

+1cc to Mr.N.Murali, Advocate SR.No.71257

+1cc to Special Government Pleader (Taxes)SR.No.71565

W.P.No.2935 of 2019

VG I(CO)
GMY(13/09/2019)