IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 02.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.18131 of 2011
and
M.P.No.1 of 2011

M/s.Ergomaxx India Pvt. Ltd.,
rep. by its Managing Director
Mr.Parveen Bohara,
No.80, Nungambakkam High Road,
Chennai-600 084. ...Petitioner

V.

The Assistant Commissioner (CT),
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Road,
Chetpet, Chennai-600 091. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in TNGST/0461434/2005-06 and to quash the impugned order dated 03.06.2011, insofar as it relates to the levy of tax on Rs.59,39,200/- and the consequential surcharge and penalty, passed without affording a real, effective and reasonable opportunity and further direct the respondent to grant exemption on the turnover of Rs.59,39,200/- relating to the supply of "Dual Desks" to various schools of Nagapattinam District in Tamil Nadu State under "Tsunami" Project of "UNICEF Children Fund" now being covered by Form "J" filed on 27.07.2011 before the respondent.

For Petitioner : Mr.V.Sundareswaran
For Respondent : Mr.Mohamed Shaffiq
Spl. Government Pleader

O R D E R

One of the main grounds on which the petitioner's claim for exemption has been denied is that the amount of sale claimed was not covered by a Certificate in Form J from the UNICEF. Challenging such denial of exemption, the present Writ Petition has been filed.

2. Heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.Mohamed Shaffiq, learned Special Government Pleader appearing on behalf of the respondent.

3. It is now brought to the notice of this Court, after the impugned order of assessment was made, Form J has been obtained by the petitioner and the same has also been submitted to the respondent herein on 27.07.2011. The copy of the certificate of Form J under Section 6(4) of the Central Sales Tax Act, 1956 has been produced before this Court.

4. As such, the only impediment for rejecting the petitioner's claim for exemption seems to be met by the respondent herein and in these circumstances, it would be appropriate to direct the respondent herein to reconsider the petitioner's claim for exemption towards the corresponding tax turn over.

5. In the light of the above observations, the respondent herein is directed to consider the petitioner's representation dated 27.07.2011 on its own merits in accordance with law and pass appropriate order, within a period of eight weeks from the date of receipt of a copy of this order. The petitioner shall also produce a copy of the original certificate under Form J along with the copy of this order.

6. With the above observations and direction, the Writ Petition is disposed of. Consequently connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar (Insp Cell)

//True Copy//

Sub Assistant Registrar

DP

To
The Assistant Commissioner (CT),
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Road,
Chetpet, Chennai-600 091.

+1cc to the Special Government Pleader, S.R.No. 55482

W.P.No.18131 of 2011
and
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PA(CO)
GN(29/07/2019)