IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 31.01.2019

CORAM
THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU
W.P.Nos.2679, 2686 & 2690 of 2019
and
W.M.P.Nos.2942, 2945 & 2948 of 2019

M/s.Jain Rubbers Pvt. Ltd.
Rep. by its Director Rajiv Jain
No.9/5, Mandapam Road, Kilpauk,
Chennai - 600 010. ...Petitioner in all W.Ps.

Vs

The Assistant Commissioner (ST)
Ayanavaram Assessment Circle,
No.F-50, First Avenue, Anna Nagar East,
Chennai - 600 102. ...Respondent in all W.Ps.

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in CST.77381 of 2014-15, 2015-16 & 2016-17 dated 23.08.2018 and quash the same as illegal and direct the respondent to reopen the assessment and grant concessional rate of tax on interstate sales covered with C Forms and grant zero rate of tax on direct export sales covered by documents.

For Petitioner : Mr.T.Pramodkumar Chopda
in all W.Ps.

For Respondent : Mr.M.Hariharan,
in all W.Ps. Additional Government Pleader (T)

C O M M O N O R D E R

These writ petitions are filed challenging the assessment order dated 23.08.2018 passed in respect of assessment years 2014-15, 2015-16 and 2016-17.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents.

3. It is stated that the petitioner has already filed applications before the Assessing Officer under section 9(2) of Central Sales Tax Act read with Section 84 of the TamilNadu Value Added Tax Act enclosing the C-Forms and other documents which

were not originally produced before the Assessing Officer. It is further stated that the said applications are pending before the Assessing Officer. Needless to state that the Assessing Officer will consider those applications and pass appropriate orders and therefore, at this stage, this Court is not inclined to entertain the writ petitions challenging the orders of assessment.

4. Accordingly, without expressing any view on the merits of the matter, these Writ Petitions are disposed of by directing the Assessing Officer to consider the applications filed by the petitioner dated 10.01.2019 under Section 9 (2) of the Central Sales Tax Act read with Section 84 of the Tamil Nadu Value Added Tax Act and pass orders on merits and in accordance with law after giving them due opportunity of hearing. Such exercise shall be done by the Assessing Officer, within a period of four weeks from the date of receipt of a copy of this order. Till the orders are passed by the Assessing Officer as stated supra, no coercive steps shall be taken against the petitioner. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vsi

To

The Assistant Commissioner (ST)
Ayanavaram Assessment Circle,
No.F-50, First Avenue, Anna Nagar East,
Chennai - 600 102.

+1cc to Mr.T.Pramodkumar Chopda,Advocate, S.R.No.8040
+1cc to the Special Government Pleader(Taxes),S.R.No.9028

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RJI(CO)

rrs 04/02/2019