

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :23.07.2019

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.No. 3538 of 2013

and

M.P.No.1 of 2013

M/s.Phoenix Medical Systems (P) Ltd.,
No.32/4 Jawaharlal Nehru Salai,
Chennai - 600 097.Petitioner

Vs.

The Assistant Commissioner (CT),
Saligramam Assessment Circle,
Chennai.Respondent

Prayer: 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 his proceedings in CST. 588887/2009-2010, quash the order dated 29.10.2012 made therein in so far as it relates to the rejection of export documents and further direct the respondent to consider the export documents and grant exemption on the turnover relation to export.

For Petitioner : Mr.P.V.Sudhakar

For Respondent : Mr.V.Haribabu
Additional Government Pleader

सत्यमेव जयते
O R D E R

The limited prayer sought for in the present writ petition is that though the petitioner has filed the export documents before the respondent herein, the same were rejected on the ground that the dealer was given enough time to file the documents and there is no provision to accept the export documents after passing of original assessment order. It is seen that the petitioner had earlier produced the C-forms in time, which have been verified and accepted. Insofar as the remaining turnover is concerned, the export documents were filed belatedly which has been rejected.

2. This Court is of the view that substantive justice would be rendered, if the petitioner is given opportunity to establish that he is entitled for the benefit under these export documents and therefore, taking a lenient view, this Court is inclined to remit the matter back to the respondent herein for fresh consideration of the export documents.

3. In the light of the above observations, the matter is remanded back to the respondent herein for fresh consideration with the export documents already produced by the petitioner, which exercise shall be completed within a period of twelve weeks from the date of receipt of a copy of this order. On the time of such consideration, the respondents shall extend due opportunity to the petitioner for personal hearing. Such refusal to look into these documents would amount to denial of opportunity, which would be in violation of principles of natural justice and this Court will not be entitled to exercise its jurisdiction under Article 226 of the Constitution of India, in view of the fact that there is an appeal remedy.

4. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition stands closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

Pns

To

The Assistant Commissioner (CT),
Saligramam Assessment Circle,
Chennai.

+1cc to Mr.B.Raveendran, Advocate Sr.63110
+1cc to the Special Government Pleader Sr.63466

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srg 30/08/2019