IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 22.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.4318 & 4320 of 2013
and
M.P.Nos. 1 & 1 of 2013

M/s.Tasty Foods,
424/2, Royakottah Road,
Gudisaganapalli,
Onnaivadi Post,
Hosur - 635109. ...Petitioner in both WPs

Vs

The Assistant Commissioner,
(Commercial Taxes)
Hosur (South). ...Respondent in both WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in CST.No.446120/06-07 dated 10.10.2011 and CST.No.446120/07-08 dated 15.03.2012 and quash the same as illegal, invalid and unsustainable in law and further direct the respondent to withdraw the recovery proceedings in his notice CST:446120/06-07 and CST:446120/07-08, dated 15.10.2012.

For Petitioner : Mrs.G.Sumitra
(in both WPs)

For Respondent : Mr.V.Haribabu, AGP
(in both WPs)

C O M M O N O R D E R

The short question involved in the present writ petitions is that the impugned assessment orders for the assessment year 2006-07 and 2007-08 came to be passed, since the petitioner had failed to file the C-Forms, even after four years.

2. The petitioner claims that subsequently, they have filed the C-Forms for both the years and accordingly, had also filed Rectification Petitions under Section 84 of the Tamil Nadu Value

Added Tax Act, 2006. However, the respondent has not passed any orders on the same.

3. The learned Additional Government Pleader appearing for the respondent, on instructions, submits that the Rectification Petitions have been kept pending, since the C-Forms filed by the petitioner are duplicate copies and not the original forms. Though it cannot be strictly said that there is an infirmity in the impugned orders, by taking note of the fact that the petitioner has produced the C-Forms, though belatedly, this Court is of the view that if the Assessing Officer is directed to consider the Rectification Petitions filed by the petitioner under Section 84 of the TNVAT Act, by taking into consideration the duplicate copies of the C-Forms, the ends of justice would be secured.

4. In the light of the above observations, there shall be a direction to the respondent to consider the petitioner's Rectification Petitions, on its own merits and pass appropriate orders in accordance with law, within a period of 8 weeks from the date of receipt of a copy of this order, after giving due opportunity of personal hearing to the petitioner.

5. Accordingly, both the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

hvk

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner,
(Commercial Taxes)
Hosur (South).

+1cc to the Special Govt.Pleader, Vide Sr.No.72899
+1cc to M/s.G.Sumitra, Advocate, SR.No.72194

W.P.Nos.4318 & 4320 of 2013
and
M.P.Nos. 1 & 1 of 2013

Kak(09/10/2019)