



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.08.2019

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WEB COPY

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)No.10413 of 2017

M/s/MGen Power Systems (P) Ltd.,
Represented by its Managing Director
T.Marirajan,
No.63, Thiruvalluvar Main Road,
Nehru Nagar, Madurai.

... Petitioner

Vs.

The Commercial Tax Officer,
Madurai Rural (South) Assessment Circle,
Madurai.

... Respondent

PRYAER: Writ Petitions are filed under Article 226 of the Constitution of India praying for the issuance of a writ of mandamus to pas a revision order for the assessment year 2014-15 under the CST Act by considering the representations dated 04.11.2016 and 28.03.2017 filed by the petitioners and assess the interstate sales turnover of solar panels and its spares not covered by C forms at 5% instead of 14.5% by reopening the assessment within stipulated period as may be fixed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Murugan
Additional Government Pleader

O R D E R

The petitioner seeks a mandamus to the respondent to revise an assessment for the period 2014-15 completed under the provisions of the Central Sales Tax, 1956.

2. The petitioner has filed a representation dated 04.11.2016 seeking rectification of the assessment under Section 84 of the Tamil Nadu Value Added Tax Act. An acknowledgement card has been placed on page no.10, which evidences receipt of the request on 04.12.2016. In the light of the same, the respondent is directed to



consider the representation dated 04.11.2016 after hearing the petitioner and pass appropriate orders in accordance with law within a period of four weeks from today.

3. This writ petition is disposed of in abovesaid terms. No costs.

Sd/-

Assistant Registrar(CS-III)

/TRUE COPY/

Sub Assistant Registrar

To

The Commercial Tax Officer,
Madurai Rural (South) Assessment Circle,
Madurai.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-82359[F] dated 20/08/2019)

+1 CC to M/s.SPL GP (SR-82435[F] dated 20/08/2019)

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JM/12.09.2019/2P/4C