IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.02.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 11624 & 11625 of 2015
and
M.P. Nos. 1 & 1 of 2015

Bright N Power Marketing Pvt. Ltd.,
Represented by its Managing Director,
T.Jerald Sahayaraj,
No.2, Vivekananda Nagar, 4th Street,
Near Indira Gandhi Square,
Villianur Main Road,
Puducherry - 605 005. ... Petitioner in both W.Ps

Vs

The Deputy Commercial Tax Officer-I,
Puducherry. ... Respondent in both W.Ps

Prayer in W.P. No. 11624 of 2015: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the Respondent in TIN 34280014568/2010-2011 dated 10.09.2014 quashing the same.

Prayer in W.P. No. 11625 of 2015: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the Respondent in TIN 34280014568/2011-2012 dated 10.09.2014 quashing the same.

For Petitioner : Mr. N. Inbarajan
(in both W.Ps)

For Respondent : Mr. J. Kumaran
(in both W.Ps) Addl. Govt. Pleader (Puducherry)

COMMON ORDER

The Petitioner has challenged two Assessment Orders dated 10.09.2014 for the Assessment Years 2010-2011 & 2011-2012.

2. By the impugned Orders, the Respondent has treated the turn overs which were stock transferred to the Petitioner's Branch Office in Tamil Nadu as local sale as the Petitioner had failed to produce Form-F declaration before the Respondent at the time of passing of the impugned Order. Before the Writ Petition was filed on 20.04.2015, the Petitioner appears to have approached the Deputy Commercial Tax Officer for rectification of the Assessment Order under Section 73 of the Puducherry Value Added Tax Act, 2007. Along with the application, the Petitioner had also enclosed copies of Form-F dated 03.02.2015, for the respective Assessment Years. The Petitioner had also filed copies of relevant documents along with typed set.

3. Therefore, without going in to the merits of the case, I am inclined to remit the case back to the Respondent to pass appropriate orders under Section 73 of the Puducherry Value Added Tax Act, 2007. The Respondent shall consider the representation of the Petitioner for rectification of the Order in the light of Form-F produced by the Petitioner.

4. The Respondent is directed to pass appropriate orders within a period of three months from the date of communication of this Order provided with the Petitioner's Original documents of Form-F after filing of the relevant details. The Petitioner is directed to submit the same during the course of personal hearing before the Respondent. The Petitioner is therefore appear before the Respondent on 09.03.2020 at the first instance and thereafter the proceedings shall be taken up by the Respondent.

5. The present Writ Petitions stands disposed of with the above observations. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

arb

To

The Deputy Commercial Tax Officer-I,
Puducherry.

+1 cc to Mr.N.Inbarajan, Advocate, S.R.No.11885

+1 cc to the Government Pleader, S.R.No.11896

W.P. Nos. 11624 & 11625 of 2015
and
M.P. Nos. 1 & 1 of 2015

PP(CO)
RN(20/05/2020)