

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.9807 of 2020

and

WMP. Nos.11921 & 11925 of 2020

M/s.Akshara Industries Ltd.,
Rep by its Director Anurag Tibrewala,
183/1, Sydenhams Road,
Apparao Garden, Choolai,
Chennai - 600 112.

..Petitioner

Vs

The Assistant Commissioner
Choolai Assessment Circle,
Palaniappa Maligai, 2nd Floor,
10 Greams Road, Chennai - 600 006.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus to call for the records of the respondent in CST No.819769/2017-18 dated 21.03.2019 and the consequential proceedings in CST/819769/2017-18(upto 30.06.2017) dated 05.03.2020 and quash the same as illegal in so far as the disallowance of exemption on export sales of Rs.4 95 99 646/- is concerned and direct the respondent to consider and accept the export documents filed on 27.03.2019 and grant exemption on the export sales.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.Swarnavel, G.A.

O R D E R

Heard Mr.S.Ramanathan, learned counsel for the petitioner and Mr.Swarnavel, learned Government Advocate for the respondent.

2. An order of assessment dated 05.03.2020 for the period 2017-18 has been passed under the provisions of the Central Sales Tax Act, 1956 (in short 'Act') disallowing the claim of exemption for non-filing of 'C' Forms.

3. The Officer seems to admit that relevant export documents in support of the claim of exemption had been filed, but still proceeds to reject the claim for the reason that the same were not filed at the time of earlier assessment completed on 21.03.2019.

4. Mr.Swarnavel, thus would fairly admit that the impugned assessment has no legs to stand and the same is liable to be quashed.

5. In the light of the categoric admission of the Assessing Authority to the effect that export documents in support of the transactions have been duly filed, the impugned order is set aside and the matter is remitted to the files of the Assessing Authority for verification and passing appropriate orders within a period of four (4) weeks from date of uploading of this order after hearing the petitioner.

6. The Writ Petition is allowed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

S1

To

The Assistant Commissioner
Choolai Assessment Circle,
Palaniappa Maligai, 2nd Floor,
10 Greams Road, Chennai - 600 006.

+1cc to Mr.S.Ramathan, Advocate, S.R.No.27035

+1cc to Special Government Pleader, S.R.No.27137

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NRJK(CO)
KKV/20/08/2020