

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.11.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.11020 of 2020

and

WMP. No.13405 of 2020

M/s.Servo Packaging Ltd.,
Rep. by its Director Arun Narayana Menon,
R.S.No.88/1, Pondy - Cuddalore Main road,
Kattukuppam, Manapet post,
Pudhucherry -607 402.

.. Petitioner

Vs

The Assistant Commissioner (Appeals),
Commercial Taxes Department,
Pudhucherry.

...Respondent

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to Writ of Certiorari Calling for records on the file of the respondent Appeal No.4/CST/2020-21 AC(Appeal) herein in impugned order dated 20.07.2020 quashing the same.

For Petitioner : Mr.P.Suresh
For Respondent : Mr.J.Kumaran,
Additional Government Pleader
(Pudhucherry)

ORDER

The petitioner has challenged an order of assessment dated 20.07.2020 passed in terms of the Puducherry Value Added Tax Act, 2007 (in short 'PVAT Act') and the Central Sales Tax Act, 1956 (in short 'CST Act') for the period 2013-14. The issue in question relates to imposition levy of higher rate of tax, since no 'C' Form declarations have been filed by the petitioner.

2. At the time of hearing on 05.10.2020, learned counsel for the petitioner had submitted that additional C Forms have been submitted before the Assessing Officer and some have been given credit to. Thus, without this case being cited as a precedent, the

respondent officer was directed to complete the revised demand giving credit to the C Forms where appropriate.

3. A memorandum of calculation dated 05.10.2020 has been circulated wherein the following revised demand has been raised:

'4. I submit that after submitting the C-Form, the Assessing officer has prepared Memorandum of Calculation of tax in respect of M/s.Servo Packaging Limited for the year 2013-14 is as follows:

Sl. No.	Description of items	Rate of tax	Taxable turnover (Rs.)	Tax due (Rs.)
1.	Interstate sale of goods to registered dealers with C-Form	2%	392850720.00	7857014.00
2.	Interstate sale of goods to registered dealers without C-Form	3%	7392711.00	221781.00
3.	Interstate sale of goods to unregistered dealers -URD	5%	172762.00	8638.00
4.	Interstate sale of goods to unregistered dealers -URD	10%	6341.00	634.00
5.	Penultimate Sales with H-Forms	Exempted	10046000.00	0.00
6.	Stock Transfer with F-Forms	Exempted	109478298.00	0.00
7.	High Sea Sales	Exempted	60070637.00	0.00
8.	Sales Return	-	1024657.00	0.00
9.	Discount Sales	-	1839908.00	
TOTAL			582882034.00	8088067.00

Taxable Turnover Dtermined :Rs. 400422534.00
 Exexmpted Turnover Determined :Rs. 182459500.00
 Total Turnover Determined :Rs. 582882034.00

CST Output Tax : Rs.8088067.00
 ITC brought form VAT : Rs.4500409.00
 CST Tax paid : Rs.3357193.00
 Advance Tax Paid 2013-14 : Rs. 200000.00
 Balance : Rs. 30465.00'

4. The impugned order of assessment stands amended in the light of the revised computation dated 05.10.2020. The petitioner will pay the balance demand as raised within a period of four (4) weeks from date of uploading of this order.

5. This writ petition is disposed in the aforesaid terms. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar (CS)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (Appeals),
Commercial Taxes Department,
Pudhucherry.

+1 cc to Government Pleader (Puducherry) Sr.No. 37797

W.P. No.11020 of 2020
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A.SK (07.01.2021)

सत्यमेव जयते

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