

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.10.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No. 13322 of 2020
and
WMP. No.16460 of 2020

M/s. Ensicomm Solutions (P) Ltd,
No. 85 Velachery Main Road,
Little Mount, Saidapet, Chennai 600 015.

.. Petitioner

Vs.

The Assistant Commissioner (ST),
Kotturpuram Assessment, Circle 46,
Greenways Road, R.A. Puram,
Chennai 600 028.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorarified Mandamus to call for the records of the Respondent in the impugned order in CST / 984746 / 2015-16 dated 24.02.2020 and quash the same and further direct the respondent to pass a fresh order accepting the declarations in Form F in the possession of the petitioner.

For Petitioner : Mr.R.Sridhar

For Respondent : Ms.G.Dhanamadhri,
Government Advocate.

O R D E R

The impugned order dated 24.02.2020 passed for the period 2015-16 in terms of the provisions of the Central Sales Tax Act, 1956 assesses the turnover of the petitioner to tax on the ground that relevant Forms have not been filed. The exemption claimed by the petitioner has admittedly been granted to the extent to which declaration Forms have been produced by the petitioner before the Assessing Authority. Even now learned counsel for the petitioner confirms that the petitioner is unable to produce all the declaration forms in relation to that portion of the turnover where exemption was denied despite an opportunity having been granted to it.

2. In such circumstances, this Court finds no infirmity in the impugned order of assessment, liable to be interfered with under Article 226 of the Constitution of India. This writ petition is dismissed. Consequently, connected miscellaneous petition is closed. No costs.

s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (ST),
Kotturpuram Assessment, Circle 46,
Greenways Road, R.A. Puram,
Chennai 600 028.

+1 CC to Mr.R.Sridhar, Advocate sr 32582.

+1 CC to The Special Government Pleader(T) sr 32509.

W.P. No. 13322 of 2020 and
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GMR (CO)
SP (04/11/2020)

सत्यमेव जयते

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