IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.02.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.2301 & 2303 of 2021

Texon India Private Limited,
Represented by its Director, K.Balasubramaniyam,
No.273, Velachery – Tambaram Main Road,
Narayanapuram, Pallikaranai,
Chennai-600 100. …Petitioner in both Wps

Vs

The Assistant Commissioner (ST),
Medavakkam Assessment Circle,
Medavakkam, Chennai-600 100. …Respondent in both WPs

Prayer in WP.No.2301 of 2021: 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 769634/2016-17 dated 3.11.2020 and direct the respondent to consider the export documents filed.

Prayer in WP.No.2303 of 2021: 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 769634/2017-18 dated 3.11.2020 and direct the respondent to consider the export documents filed for Rs.53,99,719-00.

(In both WPs)
For Petitioner : Mr.R.Kumar

For Respondent : Mr.ANR.Jaya Prathap
Government Advocate

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COMMON ORDER

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed with the matter. By consent of both parties, as the issue involved in this matter is short, these Writ Petitions are taken up for final disposal even at the stage of admission.

2. The challenge in these Writ Petitions is orders dated 03.11.2020 disposing the applications for rectification filed under Section 84 of the Tamil Nadu Value Added Tax Act, 2006. The only point agitated is that in taxing the sales turnover from export, the supporting evidences produced, such as export invoices, bill of lading, bank realisation certificate and others, have not been taken into consideration, since the authority has expressed his view that these evidences are to be filed at the stage of original assessment only.

3. Mr.Jayaprathap would state that this is not the correct position in law and the documents can well be taken into consideration by the Assessing Authority at the stage of rectification and orders ought to have been passed on merits after taking into account the said documents.

4. In the light of the aforesaid submission, the impugned orders dated 03.11.2020 are set aside solely on this aspect. Orders, de novo, shall be passed after hearing the petitioner and taking into account the evidences filed in support of the exports within a period of four (4) weeks from today.

5. These Writ Petitions are allowed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (ST),
Medavakkam Assessment Circle,
Medavakkam, Chennai-600 100.

+1cc to Mr.R.Kumar, Advocate SR.6028
+1cc to Spl.Govt Pleader SR.6352

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SR(CO)
CB(23/02/2021)