



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.10.2021

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THE HON'BLE Mr.JUSTICE M.SUNDAR

W.P.No.21787 of 2021

and

W.M.P.No.22972 of 2021

M/s.India Pistons Ltd.,
Represented by its Director
Huzur Garden, Sembium,
Chennai-600 011.

...Petitioner

-Vs.-

The Assistant Commissioner (ST) (FAC)
Villivakkam Assessment Circle
Chennai-600 099.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent to extend the time till 30.11.2021 to enable the petitioner to obtain and file the balance C declaration forms and export documents before the respondent in respect of the assessment years 2014-2015 and 2015-2016 under the Central Sales Tax Act as requested in the letter dated 10.08.2021.

For Petitioner : Mr.R.L.Ramani, Senior Counsel
for Mr.B.Raveendran

For Respondent : Ms.Amirta Dinakaran
Government Advocate

O R D E R

Mr.R.L.Ramani, learned Senior counsel appearing on behalf of counsel on record for writ petitioner is before this Virtual Court.

2. Notwithstanding the expansive/elaborate prayer, learned Senior counsel, on instructions, submits that the writ petitioner abridges and restricts the prayer to Mandamus the lone respondent to consider and dispose of writ petitioner's representation dated 10.08.2021 at page No.31 of typed set of papers which is as follows:



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Ref.: U/AP/CST/2014-15 to 2017-18

Date: 10-08-2021

Assistant Commissioner (ST)
Sembium Assessment Circle
Chennai - 600 099.

Madam,

Sub: Request for Granting time extension for submission of Additional C forms for CST Assessments 2014-15 to 2017-18.

Ref.: Your Notice reference dated 09-08-2021.

We invite reference to the above notice wherein a sum of Rs 2,25,96,627/- towards non-submission of 'C' forms for the period 2014-15 to 2017-18 is proposed to be recovered and we have been given 2 days' time to remit the dues.

In this connection, we wish to inform you that we have been taking urgent actions to collect the 'C' forms from our various dealers spread across the country. Due to the 2nd wave of COVID pandemic that started in April 2021 in various parts of the country and the lockdown imposed in majority of States, the process has been delayed. The situation is now limping back to normalcy and we have resumed our efforts to collect the pending 'C' forms and submit the same to your Office for revision orders.

In view of the exceptional circumstances explained above, we request you to grant us time till 30th November to submit the pending 'C' forms. We assure you that we will put our earnest efforts to meet this timeline.

Kindly acknowledge receipt.

Thanking you,

Yours faithfully,
for India Pistons Limited,

Authorised Signatory

India Pistons Ltd. is Member of the Arbitration Council



3. To be noted, the aforementioned representation pertains to assessment years 2014-2015 to 2017-2018, but learned Senior



counsel submits that he restricts the representation prayer also to two assessment years namely, 2014-2015 and 2015-2016.

4. Ms.Amirta Dinakaran, learned State counsel accepts notice on behalf of lone respondent. Owing to the limited and restricted/abridged prayer, main writ petition was taken up with the consent of learned counsel on both sides.

5. Captioned main Writ Petition is disposed of with a simple Mandamus/directive to lone respondent to consider the writ petitioner's representation dated 10.08.2021 (scanned and reproduced supra) with regard to two assessment years alone namely, 2014-2015 and 2015-2016 on its own merits and in accordance with law as expeditiously as the business of lone respondent would permit and in any event, within four weeks from today i.e., on or before 17.11.2021.

6. A copy of disposal of the representation shall be duly served on writ petitioner under due acknowledgment within five working days from the date of disposal. Though obvious, it is made clear that this Court has not expressed any opinion or view on the merits of the matter.

7. Captioned Writ Petition is disposed of with the aforementioned simple directive/Mandamus. Consequently, connected miscellaneous petition is disposed of as closed. There shall be no order as to costs.

Sd/-

Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (ST) (FAC)
Villivakkam Assessment Circle
Chennai-600 099.

+1cc to Mr.B.Raveendran, Advocate, S.R.No.53630
+1cc to the Government Pleader, S.R.No.54142

W.P.No.21787 of 2021
and
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GPL(CO)
CB(01/11/2021)