



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1122 of 2022

and

W.M.P.No.1176 & 1179 of 2022

(Through Video Conferencing)

M/s. Sreevatsa Tube Corporation,
Rep. By its Director
Mr.C.V.Ravindranath,
No.29/2, Sembudoss Street,
Chennai - 600 001.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Broadway Assessment Circle,
Room No.304, I.C.T. Complex,
Gate Bridge Road,
Elephangate, Chennai - 3.

... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in his proceedings in CST No.69238/2015-16 dated 29.01.2021 and quash the same as illegal.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.Richardson Wilson

Additional Government Pleader

O R D E R

Heard the learned counsel for the petitioner and learned Additional Government Pleader appearing for the respondent.

2. Though this Writ Petition has been filed for issuance of a Writ of Certiorari, to call for the records of the respondent in proceedings in CST No.69238/2015-16 dated 29.01.2021 and quash the same as illegal, the learned counsel for the petitioner submits that the petitioner had sent a representation dated 10.01.2022 to the respondent, wherein, the petitioner claims to have enclosed the copies of "Form C" and "Form F". It is submitted that these are considered the entire liability and



therefore, the said representation dated 10.01.2022 may be considered.

3. Though there are no averments in support of the present submission that the petitioner had sent a representation dated 10.01.2022, the impugned Assessment Orders dated 29.01.2021 was not served on the petitioner. It is noticed that the notice of the Assessment Order was sent to the petitioner and the photocopy of the postal acknowledgement was also enclosed by the learned Additional Government Pleader appearing for the respondent.

4. Considering the above, the respondent is directed to consider the petitioner's representation dated 10.01.2022 and pass appropriate orders, within a period of thirty (30) days from the date of receipt of a copy of this order.

5. The demand in the impugned order shall be kept in abeyance till the aforesaid representation of the petitioner is disposed.

6. The petitioner is directed to appear before the respondent with the original of "Form C" and "Form F" by 21.02.2022 and to co-operate with the respondent.

7. This Writ Petition is disposed with the above observations. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (ST),
Broadway Assessment Circle,
Room No.304, I.C.T. Complex,
Gate Bridge Road,
Elephangate, Chennai - 3.

+1cc to Mr.D.Vijayakumar, Advocate, S.R.No.7454
+1cc to the Spacial Government Pleader, (Taxes) S.R.No.7808

W.P.No.1122 of 2022 and
W.M.P.Nos.1176 & 1179 of 2022

RSV(CO)
CT/21/02/2021