IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.4766 of 2019
and
WMP No.5395 of 2019

M/s.Karthikeya Paper & Boards Ltd.,
rep. by Ms.Priya Vasanth
Managing Director
No.14, Kalingaranyan Street,
Ram Nagar, Coimbatore - 641 009.
...Petitioner

Vs.

The Assistant Commissioner (ST)
Ram Nagar Assessment Circle,
Coimbatore - 641 018. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the respondent in CST No.643795/2000-01 and quash the impugned order dated 21.1.2019 passed therein.

For Petitioner : Mr.Ravindran

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

Heard Mr.Ravindran, learned counsel for the petitioner and Mr.C.Harsha Raj, learned Additional Government Pleader for the respondent.

2. The impugned order relates to the assessment year 2000-01. An assessment had been made originally in CST No.643795/2000-01 on 04.04.2002, challenging which the petitioner had approached this Court by way of Writ Petitions in W.P.Nos.22756 of 2002 and 7044 of 2005, that came to be disposed by this Court on 01.08.2017.

3. The assessment dated 04.04.2002 had itself had been challenged only in the year 2005 by way of a belatedly filed Writ Petition belatedly and had been set aside and remanded the matter to the file of the Commercial Tax Officer. The Officer was directed to comply with the judgment of the Hon'ble Supreme Court in the case of Ashok Leyland V. State of Tamil Nadu (134 TC 473) and take a fresh decision on merits and in accordance with law.

4. The officer had promptly issued a notice as early as on 01.12.2017 taking the matter up for assessment pursuant to the above order of this Court. The petitioner, for its part, and as clear from the undated communications received by the Department on 11.09.2018 and 30.10.2018, has only been repeatedly asking for time. The reason for seeking adjournment is that the Auditor was busy with tax audit and ROC return work and was unable to attend to and produce the records. Thus the impugned order dated 21.01.2019 has come to be passed by the authority after granting sufficient time.

5. In the impugned order, the officer has taken note of Form C Declarations and Form F that have been filed by the petitioner, and finding them to be in order, has granted the relief to the extent to which the statutory Forms had been filed. The rest of the turnover has been brought to tax.

6. Before me, learned counsel for the petitioner would only seek more time citing that the time granted was insufficient. I do not agree. The petitioner has had the benefit of an order passed by this Court as early as on 01.08.2017. The respondent has issued notice promptly on 01.12.2017 and thereafter.

7. It was thus incumbent upon the assessee/petitioner to collate the required records and produce the same before the officer, to obtain the full benefit of this Court's order. The petitioner has been remiss in this regard and is seen to have only been seeking adjournments, without any valid reason therefor.

8. The officer has, for his part, granted relief to the extent to which, he could taking note of the Forms filed by the petitioner and his analysis thereof. In these circumstances, I find nothing untoward in the impugned order of assessment and confirm the same.

9. This Writ Petition stands dismissed, as is the connected Miscellaneous Petition. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

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To
The Assistant Commissioner (ST)
Ram Nagar Assessment Circle,
Coimbatore - 641 018.

+1cc to the Special Government Pleader(Taxes), S.R.No.35658

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SKM[co]
NSK/29/06/2022