IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.04.2022

CORAM :

THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P.Nos.8514 & 8515 of 2022
and
W.M.P.Nos.8424 & 8426 of 2022

Karma Healthcare Ltd.,
Represented by its Authorised Signatory,
No.1/165, Thiruvallur Redhills High Road,
Gandhi Nagar, Redhills,
Chennai - 600 052. ... Petitioner in both WPs

Vs.

The Assistant Commissioner (ST),
Cholavaram Assessment Circle,
Survey No.1275/3,
Integrated Commercial Taxes Complex,
Chennai North Division,
Room No.109, 1st Floor,
Elephant Gate Bridge Road,
Chennai - 600 003. ... Respondent in both WPs

Prayer in W.P.No.8514 of 2022:

Writ Petition 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 CST/956319/2014-15 dated 12.02.2021 and quash the same.

Prayer in W.P.No.8515 of 2022:

Writ Petition 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 CST/956319/2015-16 dated 12.02.2021 and quash the same.

For Petitioner : Mr.A.P.Srinivas
(in both WPs)

For Respondent : Mr.V.Prasanth Kiran
(in both WPs) Government Advocate

O R D E R

These Writ Petitions have been filed seeking for the issuance of a Writ of Certiorari to call for the records of the respondent in CST/956319/2014-15 and CST/956319/2015-16 dated 12.02.2021 and quash the same.

2. The petitioner is a registered dealer under the Tamil Nadu Value Added Tax Act, 2006 [in short 'the TNVAT Act'] and the Central Sales Tax Act 1956, [in short 'the CST Act']. The petitioner is aggrieved by the impugned assessment orders under the CST Act for the assessment years 2014-15 and 2015-16. The matters pertain to the correctness and validity of Form 'C' and 'F' declaration.

3. According to the petitioner, there are certain errors in the statutory Forms, submitted by them, as instead of giving the original, the counterfoil has been given and some forms are defective. It is submitted that, if the respondent returns the defective forms, the petitioner would rectify the defects and re-present the Forms. So far as the 'C' forms is concerned, the petitioner, instead of producing the originals has produced counter foils.

4. The counsel, on instructions submitted that the dealer in Karnataka State has given the original and the petitioner would be able to produce the same before the Assessing Officer if an opportunity is given to the petitioner.

5. The learned Government Advocate on instructions submits that the Assessing Officer is ready and willing to return the defective forms and the counter foil forms which the petitioner had produced for rectification and proper representation.

6. In the light of the above factual position, the writ petitions are allowed, the impugned orders are setaside and the respondent is directed to return all the defective forms and inadmissible forms to the petitioner and the petitioner is granted three weeks time to rectify and re-present the Forms, after which the respondent shall afford an opportunity of personal hearing to the petitioner and re-do the assessment in accordance with law within a period of twelve weeks thereafter. No costs. Consequently, connected miscellaneous petitions ares closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

sp/jd

To

The Assistant Commissioner (ST),
Cholavaram Assessment Circle,
Survey No.1275/3,
Integrated Commercial Taxes Complex,
Chennai North Division,
Room No.109, 1st Floor,
Elephant Gate Bridge Road,
Chennai – 600 003.

+2cc to Mr.A.P.Srinivas, Advocate, S.R.No.24049
+1cc to the Special Government Pleader (Taxes), S.R.No.24098

W.P.Nos.8514 & 8515 of 2022

GPL(CO)
CT 21/04/2022