



W.P.No.2086 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **01.02.2024**

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.2086 of 2024
and W.M.P.No.2231 of 2024

Vehicle Components India Pvt. Ltd.,
Represented by its authorised signatory,
Door No.2/758, M.M.Nagar,
Mookandapalli, Hosur-635 126.

... Petitioner

-VS-

The Assistant Commissioner (ST),
Hosur (South)-I.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records of the respondent's endorsement dated 13.12.2023 in petitioner's letter dated 07.12.2023 and quash the same and direct the respondent to revise/rectify the assessment order dated 29.06.2006 in CST No.994127/2014-2015 on the basis of the declaration form submitted vide letter dated 07.12.2023.

For Petitioner : Mr.Adithya Reddy

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate (T)



W.P.No.2086 of 2024

ORDER

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The petitioner assails an endorsement dated 13.12.2023 on the petitioner's letter dated 07.12.2023 to the effect that the C Forms submitted by the petitioner cannot be considered because the time limit prescribed in such regard lapsed.

2. The petitioner asserts that it effected inter-state sales in the year 2014-2015 by availing of concessional rate of interest on condition that C Forms should be submitted. The petitioner further asserts that many of its suppliers did not provide C Forms within the stipulated time and that the company closed down in the meantime. It is further stated that since the petitioner did not have any staff in Hosur, the matter missed the attention of the management. Eventually, it is stated that the petitioner was put on notice about recovery proceedings and, thereafter, the petitioner obtained and submitted the C Forms on 07.12.2023. By making an endorsement on the petitioner's letter dated 07.12.2023, the request for acceptance and consideration of the C Forms was rejected.



W.P.No.2086 of 2024

3. Learned counsel for the petitioner submits that the impugned endorsement calls for interference in as much as the respondent was under the mistaken impression that the period of limitation is prescribed in Section 27 of the Tamil Nadu Value Added Tax Act, 2006 (the TNVAT Act). He submits that Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 (the 1957 Rules) governs the issue and enables the acceptance of C Forms belatedly for sufficient cause.

4. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, accepts notice on behalf of the respondent. By inviting my attention to the judgment of the Full Bench of this Court in *State of Tamil Nadu v. Arulmurugan and Company (Arulmurugan)*, (1982) 51 STC 381 (Madras), she submits that delay may be condoned only if sufficient cause is shown.

5. From the above submissions, it is evident that the impugned endorsement was made based on a misconception with regard to the applicable provisions. Since the power to condone delay for sufficient cause was recognised by the Full Bench of this Court in *Arulmurugan*, it was incumbent upon the respondent to examine whether the petitioner satisfied



W.P.No.2086 of 2024

the requirements for condoning delay. Therefore, the impugned endorsement calls for interference.

6. For reasons set out above, the impugned endorsement is quashed and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, the respondent is directed to reconsider the matter by taking into account all applicable provisions, including Rule 12 of the Central Sales Tax (Registration & Turn Over) Rules, 1957, and the judgment of the Full Bench of this Court referred to above. This exercise shall be completed within a period of two months from the date of receipt of a copy of this order.

7. The writ petition is disposed of on the above terms. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

01.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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W.P.No.2086 of 2024

WEB COPY
The Assistant Commissioner (ST),
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WEB COPY



W.P.No.2086 of 2024

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Writ Petition No.2086 of 2024
and W.M.P.No.2231 of 2024

01.02.2024