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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.1841 & 1844 of 2025
and
W.M.P.Nos.2096, 2097, 2099 & 2100 of 2025

Tvl.Ozonetech Pvt. Ltd.,
Rep., by its Managing Director Dr.K.Patel,
No.98, Londons Road,
Kilpauk, Chennai 10.

... Petitioner in both W.P's

Vs.

The Assistant Commissioner (ST),
Kilpauk Assessment Circle,
F-50, First Avenue,
Anna Nagar East,
Chennai 102.

... Respondent in both W.P's

PRAYER in W.P.No.1841 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in CST/691710/2015-16 dated 01.02.2023 and quash the same being illegal, invalid and violated the principles of natural justice and direct the respondents to revise the assessment based on the petitioner representations dated 15.03.2023 and 02.08.2024.

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PRAYER in W.P.No.1844 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in CST/691710/2016-17 dated 01.02.2023 and quash the same being illegal, invalid and violated the principles of natural justice and direct the respondents to revise the assessment based on the petitioner representations dated 15.03.2023 and 02.08.2024.

Appearance in both W.P's

For Petitioner : Mr.D.Vijayakumar

For Respondent : Ms.Amrita Dinakaran
Government Advocate

COMMON ORDER

Since the issue involved and the relief sought in both these Writ Petitions are identical in nature, the same were heard together and disposed of vide this common order.

2. These writ petitions are filed challenging the impugned orders dated 01.02.2023 under the Central Sales Tax Act, 1956, for the assessment years 2015-16 & 2016-17, whereby the petitioner's claim of concessional rate on the interstate sales of generators under C-Forms at 2% was sought to be denied on the premise that it was not supported by C-Forms.

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3. It is submitted by the learned counsel for the petitioner that subsequent to the passing of the order, the petitioner vide representations/letter dated 15.03.2023 and 20.03.2023 had submitted C-Forms for the relevant period in respect of the turnover which was taxed at a higher rate for want of declaration forms. However, there has been no action on the above representations.

4. On instructions, it is submitted by the learned Government Advocate for the Respondent that they would consider the declaration forms along with the Form-10 extract and pass orders afresh.

5. In view thereof, these writ petitions are disposed of directing the Respondent to dispose of the petitioner's request for concessional rate considering their representations dated 15.03.2023 and 20.03.2023 after affording the petitioner a reasonable opportunity of hearing within a period of four (4) weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petitions are closed.

23.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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To:
The Assistant Commissioner (ST),
Kilpauk Assessment Circle,
F-50, First Avenue,
Anna Nagar East,
Chennai 102.

W.P.Nos.1841 & 1844 of 2025

23.01.2025

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