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W.P. No.39522 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.39522 of 2024

and

W.M.P. Nos.42798 and 42799 of 2024

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

... Petitioner

Vs.

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

2.The Assistant Commissioner (ST),
Saligramam Assessment Circle,
No.15&16, Malligai Avenue,
100 feet Road, Kolathur,
Chennai-99.

... Respondents

PRAYER: 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 2nd Respondent in CST/691710/2014-15 dated 01.02.2021 served on 09.09.2024 and quash the same being illegal, invalid and violated the principles of natural



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justice and direct the respondents to revise the assessment based on the petitioner's representations dated 15.03.2023 and 02.08.2024.

For Petitioner : Mr.D.Vijayakumar

For Respondents : Ms.Amrita Dinakaran
Government Advocate

ORDER

The present writ petition is filed challenging the impugned order dated 01.02.2021 under the Central Sales Tax Act, 1956, for the assessment year 2014-15 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.

2. It is submitted by the learned counsel for the petitioner that subsequent to the passing of the order, the petitioner vide letter dated 15.03.2023 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. Thereafter, the respondent had vide letter dated 26.06.2024 directed the petitioner to file Form-10 extract which according to the petitioner was also submitted on 02.08.2024.

3. On instructions, it is submitted by the learned counsel for the Respondents that they would consider the declaration forms along with the



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Form-10 extract and pass orders afresh.

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4. In view thereof, the writ petition is disposed of directing the Respondents to dispose of the petitioner's request for concessional rate considering their representations dated 15.03.2023 and 02.08.2024 after affording the petitioner a reasonable opportunity of hearing within a period of 4 weeks from today. No costs. Consequently, the connected miscellaneous petitions are closed.

02.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
mka

To:

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MOHAMMED SHAFFIQ, J.

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