

(2011) 03 MAD CK 0629

In the Madras High Court

Case No : Writ Petition No. 2880 of 2011

Baghalakshmi Traders

APPELLANT

Vs

The Assistant Commissioner (CT)

RESPONDENT

Date of Decision : 09-03-2011

Acts Referred:

Constitution of India, 1950 — Article 226

Citation : (2011) 03 MAD CK 0629

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : C. Bakthasiromoni, for the Appellant; R. Mahadevan, Additional Government Pleader (Taxes), for the Respondent

Final Decision : Dismissed

Judgement

M. Jaichandren, J.—This writ petition has been filed praying for a writ of Certiorari to call for the proceedings of the Respondent, dated 31.8.2010, determining the rate of tax to be paid by the Petitioner, as per the provisions of the Central Sales Tax Act, 1956, and to quash the same.

2. The learned Counsel appearing for the Petitioner had submitted that the Petitioner had made a request to the Respondent, dated 9.9.2010, stating that the duplicate copies of the "C" Forms, filed along with the Form 10 Annexure, may be considered for the revision of the assessment already made by the Respondent. The Respondent had not considered the request made by the Petitioner, on 9.9.2010. In such circumstances, the Petitioner has preferred the present writ petition, under Article 226 of the Constitution of India.

3. At this stage of the hearing of the writ petition, the Additional Government Pleader appearing for the Respondent, had submitted, on instructions, that the Petitioner had not filed the following documents, which are necessary for assessing the Petitioner with concessional levy of tax, under the category of Interstate sales:

1. A copy of the police complaint.
2. A copy of the report obtained from the police department
3. Xerox copies of the three original C forms said to have been lost.
4. Indemnity Bond in form G for the loss of the C forms

In such circumstances, the request of the Petitioner made, on 9.9.2010, could not be considered by the Respondent.

4. In view of the submissions made by the learned Additional Government Pleader appearing for the Respondent, the learned Counsel appearing for the Petitioner had submitted that the Petitioner would submit that the necessary documents, as stated above, within a period of two weeks from the date of receipt of a copy of this order. On submission of the necessary documents, the Respondent shall consider the same and pass appropriate orders thereon, on merits and in accordance with law, within a period of four weeks thereafter.

The writ petition is ordered accordingly. No costs. Connected M.P. Nos. 1 and 2 of 2011 are closed.