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(2011) 03 MAD CK 0287

In the Madras High Court

Case No : Writ Petition No''s. 882 and 7238 of 2011

C. Venkatachalam APPELLANT

Vs

The Assistant Commissioner (CT) (FAC)
Balavenkateswara Sago Factory Vs The Commercial Tax Officer RESPONDENT

Date of Decision : 28-03-2011

Acts Referred:

Citation : (2011) 03 MAD CK 0287

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

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

Judgement

M. Jaichandren, J.

The Assistant Commissioner (CT) (FAC)Suramangalam Assessment Circle Salem.

1. Both the writ petitions have been filed challenging the impugned assessment orders passed by the Respondents, under the provisions of the Central Sales Tax Act, 1956.

2. At this stage of the hearing of the writ petitions, the learned Counsel appearing for the Petitioners had submitted that it would suffice, if the Petitioners are granted fifteen days time to submit all the necessary documents to substantiate their claims, in respect of the assessment years for which the assessments had been made by the Respondent, under the provisions of the Central Sales Tax Act, 1956. He had also submitted that the Petitioners 3 would not seek for further time to produce the necessary documents.

3. The learned Additional Government Pleader (Taxes),appearing for the Respondents, had not objected to such an order being passed by this Court granting time to the Petitioners to submit all the necessary documents to substantiate their claims.

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4. In such circumstances, the impugned orders of the Respondents are set aside and the petitioners are granted fifteen days time from the date of receipt of a copy of this order to produce all the necessary documents, to substantiate their claims, to the Respondents, in respect of the demand of tax under the relevant provisions of the Central Sales Tax Act, 1956. On such production of the documents by the Petitioners, the Respondents shall consider the same and pass appropriate orders thereon, on merits and in accordance with law, within a period of four weeks thereafter.

5. The writ petitions are ordered accordingly. No costs. Connected M.P. Nos. 1,1 and 2 of 2011 are closed.

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