(2011) 06 MAD CK 0119

In the Madras High Court

Case No : Writ Petition No. 13301 of 2011 and M.P. No. 1 of 2011

Deccan Designs (India) Pvt. Ltd. — APPELLANT

Vs

The Special Committee and The Assistant Commissioner (CT) — RESPONDENT

Date of Decision : 23-06-2011

Acts Referred:

Citation : (2011) 06 MAD CK 0119

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : B. Raveendran, for the Appellant; Kanmani Annamalai, Special Government Pleader (T), for the Respondent

Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing on behalf of the Petitioner and the learned Special Government Pleader for

Taxes, appearing on behalf of the Respondents.

2. The main contention of the learned Counsel appearing on behalf of the Petitioner is that in the impugned order of the first Respondent, dated

10.03.2011, it has been mentioned that the Petitioner can file the declaration forms before the Assessing Officer, based on which the Assessing

Officer could pass an appropriate order of assessment. In fact, the Petitioner had already submitted the declaration forms before the Assessing

Officer and it is only the export documents which had not been filed by the Petitioner. Therefore, the second Respondent may be directed to

consider the export documents to be filed by the Petitioner before passing an order of assessment for the assessment year, CST 2002-03.

3. The learned Special Government Pleader for Taxes appearing on behalf of the Respondents, has no objection for this Court passing such an

order.

4. In such circumstances, the Petitioner is permitted to file the relevant documents relating to the assessment year, CST 2002-03, before the

second Respondent, within a period of fifteen days from the date of receipt of a copy of this order. On receipt of the export documents to be filed

by the Petitioner, the second Respondent shall consider the same and pass an assessment order relating to the assessment year, CST 2002-03, on

merits and in accordance with law, as expeditiously as possible.

5. Accordingly, the writ petition is disposed of. No cost. Consequently, connected miscellaneous petition is closed.

