

(2011) 02 MAD CK 0144

In the Madras High Court

Case No : Writ Petition No's. 3590, 3591 and 3592 of 2011

K.P.V. Petro Products Pvt. Ltd.

APPELLANT

Vs

Assistant Commissioner (CT), State Of Kerala and State Of
Karnataka

RESPONDENT

Date of Decision : 24-02-2011

Acts Referred:

Citation : (2011) 02 MAD CK 0144

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : N. Inbarajan, for the Appellant; Haja Nazirudeen, Special
Government Pleader (T), for the Respondent

Final Decision : Dismissed

Judgement

M. Jaichandren, J.

W.P. No. 3590 of 2011:

1. At this stage of the hearing of the writ petition, the learned Counsel appearing for the Petitioner had submitted that it would suffice, if the impugned order of the first Respondent, dated 12.1.2011, is set aside and the matter is remitted back to the first Respondent to be considered, afresh, by considering all the issues raised in the reply, on 25.5.2010, including the issue relating to the local sales tax and as to whether the local sales tax and penalty could be levied on inter-State sales.
2. The learned Special Government Pleader, appearing for the Respondents had no objection for this Court passing such an order.
3. In view of the submissions made by the learned Counsel appearing for the Petitioner, the impugned proceedings of the first Respondent, dated

12.1.2011, asset aside and the matter is remitted back to the first Respondent directing him to pass appropriate orders, afresh, considering all the issues raised in the reply sent by the Petitioner, on 25.5.2010, including the issue relating to the applicability of the local sales tax and penalty on inter-State sales, on merits and in accordance with law, after giving an opportunity of hearing to the Petitioner, within a period of four weeks from the date of receipt of a copy of this order. The Petitioner is also directed to produce additional evidence, if any, during the hearing.

4. The writ petition is ordered accordingly. No costs.

Connected M.P. No. 1 of 2011 is closed.

W.P. Nos. 3591 and 3592 of 2011:

In view of the above order passed by this Court, on 24.2.2011, in W.P. No. 3590 of 2011, these writ petitions are dismissed as infructuous, since, no further orders are necessary. No costs.