(2007) 09 MAD CK 0179

In the Madras High Court

Case No : Writ Petition No. 28415 of 2007 and M.P. No. 1 of 2007

Tvl. Digital Power System APPELLANT

Vs

The Commercial Tax Officer RESPONDENT

Date of Decision : 12-09-2007

Acts Referred:
Tamil Nadu General Sales Tax Act, 1959 — Section 14, 14(1)

Citation : (2007) 09 MAD CK 0179

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : N. Muralikumaran, for Mc. Gan Law Firm, for the Appellant; R. Mahadevan, Additional Government Pleader, for the Respondent

Judgement

M. Jaichandren, J.—Mr. R. Mahadevan, learned Additional Government Pleader, takes notice for the respondent.

2. With the consent of the learned Counsels appearing on either side, the writ petition is taken up for final disposal.

3. It is submitted by the learned Counsel appearing for the petitioner that the respondent had passed an ex-parte order, dated 29.10.2004, taking

the taxable turn over for the year 2002-03, under the Central Sales Tax Act, 1959, at Rs. 5,05,000/-. Therefore, the petitioner had made an

application u/s 14(1) of the Tamil Nadu General Sales Tax Act, 1959, on 22.12.2004, requesting for re-assessment of the order passed by the

respondent. However, the respondent by his proceedings in No. CST. No. 60631/2002-03, dated 01.02.2005, had stated as follows:

Please note that there is no case for re-assessment in respect of the assessment under the CST Act for the year 2002-03 requested in the petition

cited falling under the provisions of Section 14 of the TNGST Act. Your petition is therefore rejected as not entertainable.

4. The Learned Counsel appearing for the petitioner had submitted that the respondent had passed the above order, without giving any reasons

and such a non-speaking order is unsustainable in law.

5. The learned Counsel appearing on behalf of the respondent does not refute the claims made on behalf of the petitioner.

6. In such circumstances, the proceedings of the respondent in CST. No. 60631/2003-03, dated 01.02.2005, is set aside and the respondent is

directed to consider the representation of the petitioner, dated 22.12.2004, submitted u/s 14(1) of the Tamil Nadu General Sales Tax Act, 1959

and pass appropriate orders thereon, on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this

order.

The writ petition is allowed. No costs. Consequently, connected M.P. No. 1 of 2007 is closed.