

MADRAS HIGH COURT Judgments in VAT CST GST

by Sampathkumar V V

Inclusion of goods in CST registration certificate: Based on the prayer, Court made for a direction to the respondents to include high Speed Diesel in the TNVAT and CST certificate of registration of the petitioner a commodity eligible for purchase by the petitioner for use in their generation of electricity **Tvl. Kousic Co Blue Metals, Vs The State Tax Officer, Karur West Assessment Circle, W.P. No.13054 of 2020 DATED: 21.09.2020**

Sales returns,not proposed: When the impugned order makes an adjustment in relation to sales returns which, prima facie, does not form part of the pre-assessment proposal the impugned order amongst other reasons, set aside and remitted the matter to AO to redo assessment. **M/s.India Terrain Fashion Ltd Vs. The Assistant Commissioner (ST), Medavakkam Assessment circle, W.P. No.9255 of 2020 DATED: 03.08.2020**

Limitation for assessment proceedings: An order of assessment dated 05.09.2019, was passed under the provisions of the Central Sales Tax Act, 1956 for the period 2011-12. After rounds of litigation finally, the period of limitation for the completion of an assessment in terms of the CST Act would be six years from date of deemed assessment, expiring on 30.06.2018 in the present case. Stating so, the Court allowed this Writ Petition and the impugned order is quashed. **Tvl.SriGanea Granites Vs. The State Tax Officer, Krishnagiri Assessment Circle, W.P. No.30725 of 2019 DATED: 04.08.2020**

Alternative remedy: The Court disposed of the petition stating that this petition cannot be challenged under Article 226 and granted an opportunity to file an appeal before the appellate authority since issue involves the verification of the various documents to decide about the applicability of the Apex Court judgment rendered on the issue of taxability of sale/works contract in Kone Elevator (India) Pvt. Ltd. V. State of Tamil Nadu (71 VST 1. **M/s. Orchid Designs Pvt. Ltd. Vs. The Assistant Commissioner (CT), Alandur Assessment Circle, W.P. No.32408 of 2019 DATED: 07.08.2020**

Principals of Natural Justice: When the Assessing Officer has issued notices on 06.03.2020m as per the Court's directions, that have been received by the petitioners and that the petitioners are also stated be in the process of responding to the notices and producing the materials sought for, the Court directed that an opportunity is granted to the petitioners to put forth its submissions for consideration of the Assessing Officer without setting aside the impugned orders. **Tvl.STAR SEEDS Vs. State Tax Officer, Attur Town Assessment Circle Attur. W.P. Nos.1557 DATED: 06.08.2020**

Effective Opportunity: The main contention is that neither the impugned proceedings nor the related pre-assessment proposal, were served upon it. Stating that the fair submission is made by the learned revenue counsel to the effect that the impugned order may itself be treated as a notice and the petitioner called upon to file its response to the same, the Court granted an opportunity with directions and set aside the impugned orders. **M/S.HABEEB MARKETING, Vs The State Tax Officer, Gingee, Writ Petition Nos.1445 of 2020 DATED: 05.08.2020**

Filing appeal: Petitioner approached this Court belatedly. No case is made out warranting interference in terms of the Article 226 of the Constitution of India. Petitioner prayed that it may be permitted to approach the Appellate Commissioner and file a statutory appeal. Court granted liberty to file a statutory appeal within a period of three (3) weeks from the date of this order. **M/s.Nagarani Jawali Stores, Vs The Commercial Tax Officer (Main, Kallakurichi Assessment Circle, Writ Petition No.10127 of 2020 DATED: 05.08.2020**

Revocation of GST Registration: This writ petition is disposed of mentioning the CBIC order bearing No.1 of 2020 in S.O. 2064 (E). dated 25.06.2020 which mentioned that for the removal of difficulties, that for the purpose of calculating the period of 30 days for filing application for revocation of cancellation of GST registration for those registered persons who were served notice in

this regard the later of the following dates shall be considered: a) Date of service of the said cancellation order; or b) 31st day of August, 2020. **M/s. Tirumala Industries Vs. The Assistant Commissioner (Circle), GST Nilambur Zone X Chennai South Chennai. W.P. No.5397 of 2020 DATED: 06.08.2020**

DE NOVO: The learned Single Judge in earlier order has opined that no opportunity was extended to the petitioner to substantiate the turnover reported by him in the revised returns to correct which, an opportunity was directed to be extended to the petitioner. Neither the petitioner nor the Department has availed of this opportunity as extended by the court. Now the Court set aside the impugned orders with a direction to the Assessing Officer to redo the assessments and bearing in mind the directions of the Commissioner in Circular No.3 of 2019. **V.Sakthivel, Sri ManakulaVinayagar Stores, Vs. State Tax Officer, Panruti (Town) W.P. Nos.30347, 30350 & 30351 of 2019 DATED: 04.08.2020**

Rectification petition: When the petitioner sought for a mandamus directing the assessing authority to dispose the rectification petition filed on 18.02.2020, the Court issued a direction to the officer to dispose the aforesaid petition. **M/s.S.S.Solar Utilities Vs. Commercial Tax Officer, Salem Town West Assessment Circle, W.P. No.12535 of 2020 DATED: 14.09.2020**
