

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 27.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.5309 of 2015

and

M.P.No. 1 of 2015

M/s.Hi-Tech Carbon
(A unit of Aditya Birla Nuvo Ltd)
Rep by its Authorised Signatory
Mr.R.Srinivasan
No.K-16, Phase II
SIPCOT Industrial Complex
Gummidipoondi -601201

...Petitioner

Vs.

1.The Assistant Commissioner (CT)
Gummidipoondi Assessment Circle
No.38, GNT Road
Sri Ganapathy Theatre Complex
II floor, Gummidipoondi-601201

2. The Assistant Commissioner (CT)
Ponneri Assessment Circle,
Ponneri-601204

...Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus to call for the records of the first respondent in CST.No.694549/2010-11, quash the impugned order dated 12.02.2015 in so far as it relates to refusal to consider the claim of exemption relating to export sales supported by documents as admitted by him and further direct the first respondent to consider the same and pass orders in accordance with law.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.Manoran Sundaram, AGP (T)

ORDER

The petitioner has come forward with this writ petition challenging the impugned order dated 12.02.2015 bearing reference CST No.694549/2010-11 issued by the respondent and to quash the same.

2.The short point raised by the petitioner in the writ petition is that no opportunity of personal hearing was given to the petitioner.

3.Learned counsel for the petitioner submitted that the petitioner is entitled to be heard in person on the personal hearing and he cannot be deprived of by the respondents, whatever may be the reason.

4.I find force in the contention of the petitioner to set aside the order on the sole ground that no opportunity has been given to the petitioner and there is a violation of principles of natural justice. The impugned order is set aside and the matter is remitted to the original authority. Accordingly, the writ petition is disposed of with a direction that the petitioner shall appear before the authority concerned on 25.03.2015 and shall make his submissions/objections well before the date of personal hearing. Based on the objections, which are going to be submitted by the petitioner, the authorities may pass appropriate orders, on merits, not being influenced by this order. In case, the petitioner fails to avail the opportunity on 25.03.2015 for personal hearing for the reason whatsoever, the authorities are empowered to pass fresh orders, on merits and in accordance with law. No costs. Consequently, connected M.P is closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner (CT)
Gummidipoondi Assessment Circle
No.38, GNT Road
Sri Ganapathy Theatre Complex
II floor, Gummidipoondi-601201

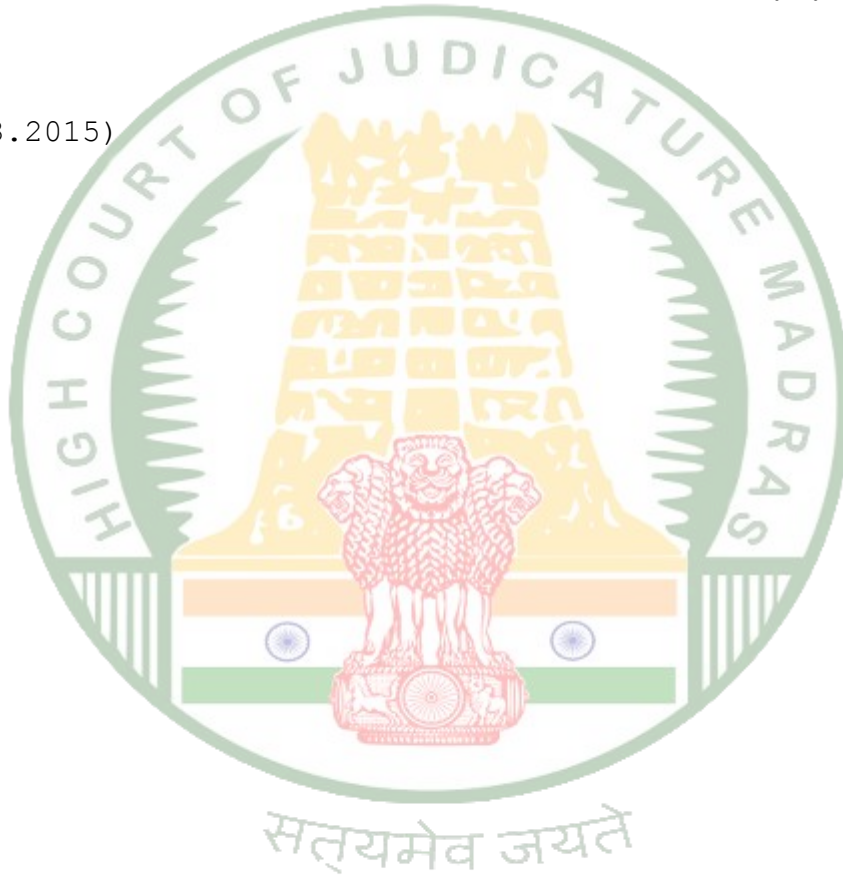
2. The Assistant Commissioner (CT)
Ponneri Assessment Circle,
Ponneri-601204

1 CC to Mr.V.Sundareswaran, Advocate SR.No. 11024

1 CC to the Spl. Government Pleader, SR.No. 11118

W.P.No.5309 of 2015

ALA (CO)
PSI (11.03.2015)



WEB COPY