

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 18.3.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.7705 of 2015

and

M.P.No.1 of 2015

Fives Cail-KCP Limited
Represented by its Managing Director
Ramakrishna Building
No.2 Dr.P.V.Chcrian Crescent
Egmore Chennai 600 008. Petitioner

vs.

The Commercial Tax Officer
Egmore Assessment Circle
Taluk Office Spur Tank Road
Chennai 600 031. Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorarified mandamus calling for the records of the respondent in his Order of Assessment in CST 652583/2008-09 dated 11.02.2015 and quash the same as illegal and unconstitutional and also to direct the respondent to grant an opportunity of personal hearing to the petitioner as provided under Sec.27 of the TNVAT Act to produce their books of accounts and to verify the same before passing fresh orders of assessment.

For Petitioner : Mr.A.Ravichandran
For Respondents: Mr.Kanmani Annamalai, AGP (T)

ORDER

Petitioner has come forward with the aforesaid prayer.

2. The petitioner has raised two grounds. Firstly, the petitioner has given objection on 18.11.2014 for the notice dated 10.11.2014 and the same has not been considered by the authority as could be seen from the impugned order. He has submitted that notice was issued with regard to tax due on ineligible claim under section 6 (2) (b) of the CST Act, 1956. He contended that para 4, 5 and 6 of the order deals with other issue which are not covered in the impugned notice.

3. Respondent is unable to refute the contention.

4. In view of the submissions of the petitioner, I set aside the impugned order. The authority concerned shall pass orders afresh, in accordance with law after affording opportunity to the petitioner. In case the respondent feels that notice has got to be issued with regard to other issues covered in the impugned order, sufficient time shall be given by the respondent to enable the petitioner to make objection and also appear in person and make their submissions. The writ petition is allowed. No costs. The connected miscellaneous petition is closed.

ssk.

-s/d-
Assistant Registrar (CS-II)
Dt:27/3/2015

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer
Egmore Assessment Circle
Taluk Office Spur Tank Road
Chennai 600 031.

+ 1 cc to Mr.A.Ravichandran, Advocate SR 15383

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 15687

tm(co)
prk27/3

W.P.No.7705 of 2015

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