

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.3719 of 2016 &

W.M.P.Nos. 3104 & 3105 of 2016

K.S.M.Nirman Pvt. Ltd
Olympia Technology Park
No.1 SIDCO Industrial Estate
Labour Colony, Guindy
Chennai-32.

Rep. by its Director
Harsh Kankarla
S/o. Lalit Kumar Kankaria .. Petitioner

v.

- 1 The Assistant Commissioner (CT)
Guindy Assessment Circle, Greenways Road
Chennai-600 028.
- 2 The Joint Commissioner (CT)
Chennai (East) Division, Greams Road
Chennai-600 006. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari, to call for the records pertaining to the issue of the Order dated 23.12.2015 in proceedings TIN 33050906820/2013-2014 by the Assistant Commissioner (CT), Guindy Assessment Circle, Greenways Road, Chennai-600 028, the 1st respondent herein, demanding a sum of Rs.27,82,044/- as reversal of ITC and penalty at Rs.13,91,022/- under Section 27(4)(1) of the Act 2006 and quash the same.

For Petitioner : Mr.D.Ashok Kumar

For Respondent : Mr.Manoharan Sundaram
Addl. Govt. Pleader

ORDER

Heard Mr.D.Ashok Kumar, learned counsel appearing for the petitioner. Mr.Manoharan Sundaram, learned Additional Government Pleader, takes notice for the respondents. By consent of both the counsels, the writ petition itself is taken up for final hearing at the admission stage itself.

2. The petitioner has filed the above writ petition to issue a writ of certiorari to call for the records pertaining to the issue of the order dated 23.12.2015 in proceedings TIN 33050906820/2013-2014 by the Assistant Commissioner (CT), Guindy Assessment Circle, Greenways Road, Chennai-600 028, the 1st respondent herein, demanding a sum of Rs.27,82,044/- as reversal of ITC and penalty at Rs.13,91,022/- under Section 27(4) (i) of the Act, 2006 and to quash the same.

3. The only point that arises for consideration in this writ petition is that the first respondent has not conducted any enquiry prior to the passing of the impugned order. Under section 24(2) of the Act, the first respondent should conduct an enquiry prior to passing of the impugned order.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondents also submitted that the first respondent may be directed to conduct an enquiry and pass orders afresh after hearing the petitioner.

5. Having regard to the submissions made by the learned counsel on either side, I set aside the impugned order dated 23.12.2015 and remand the matter back to the first respondent with a direction to conduct enquiry under the Act and pass fresh orders, on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order

With these observations, the writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

- 1 The Assistant Commissioner (CT)
Guindy Assessment Circle, Greenways Road
Chennai-600 028.
- 2 The Joint Commissioner (CT)
Chennai (East) Division, Greams Road
Chennai-600 006.

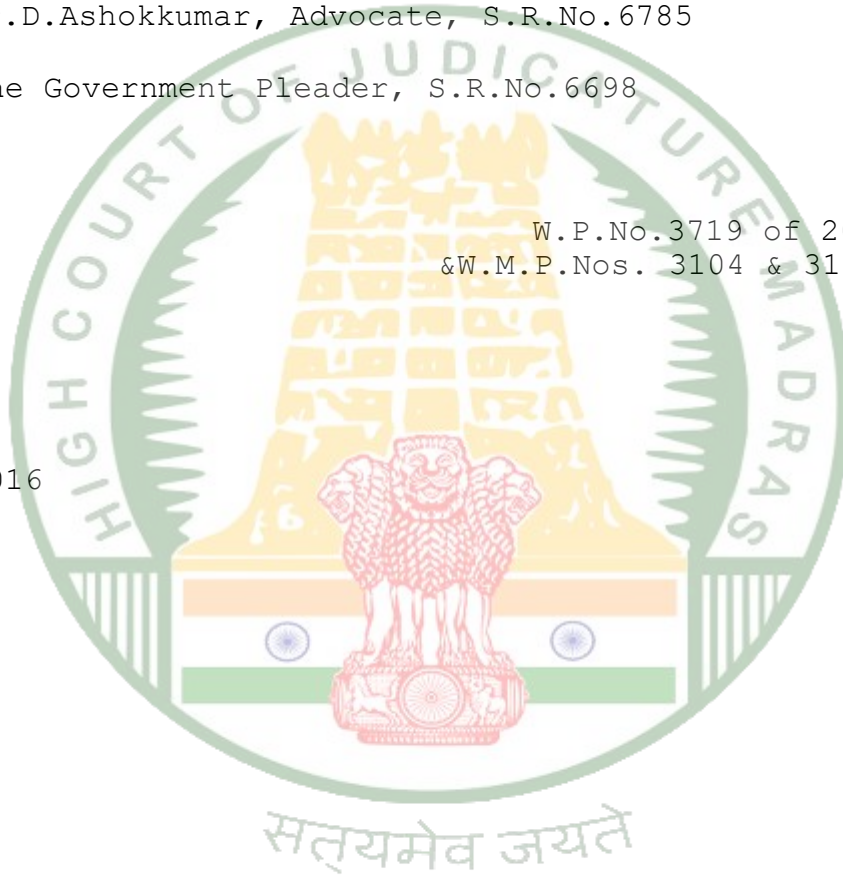
+lcc to Mr.D.Ashokkumar, Advocate, S.R.No.6785

+lcc to the Government Pleader, S.R.No.6698

W.P.No.3719 of 2016
&W.M.P.Nos. 3104 & 3105 of 2016

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