

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.8017 of 2006

Tvl. Bhagavathi Enterprises,
Rep. by its Proprietor, K.Angusamy,
55/21, Venkata Ramapuram Street,
Near Palladam Road, Pollachi - 642 001.
... Petitioner

Vs.

The Commercial Tax Officer,
Pollachi (East) Assessment Circle, Pollachi.
... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records on the files of the respondent in TNGST 2261582/2002-03 dated 24.02.2006 and quash the same and further direct the respondent to consider and grant the opportunity as requested by the petitioner vide his letter dated 23.02.2006.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

O R D E R

Here the petitioner challenges an order of assessment dated 24.02.2006, pertaining to Stock transfer of Edible Oil under the provisions of Tamil Nadu General Sales Tax Act, 1959 (TNGST Act). The only reason for approaching this Court is that the petitioner did not have sufficient time to submit their objections as well before the expiry of 15 days from the date of receipt of the show cause notice the assessment order was passed.

2.The learned Additional Government Pleader on instructions submitted that impugned order has been passed well before the expiry of the 15 days period. Thus, it is clear that there is violation of principles of natural justice.

3.Accordingly, this writ petition is allowed and the impugned order is set aside. The petitioner is directed to

submit fresh objections to the notice dated 10.02.2006 and the respondent is directed to afford an opportunity of personal hearing to them and re-do the assessment in accordance with law. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

abr

To

The Commercial Tax Officer,
Pollachi (East) Assessment Circle,
Pollachi.

+1 cc to Special Government Pleader Taxes sr 56194

+1 cc to M/s.R.Senniappan Advocate sr 56134

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