

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.06.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.3835 of 2018 &

W.M.P. No.4701 of 2018

Tvl.Windmill Creations
Rep. by its Partner Nilesh Keshrimal
No. 242/A, Amman Nagar
Sirupooluvapatti No.15
Velampalayam
Tirupur 641 652

... Petitioner

v.

The Assistant Commissioner (CT)
Tirupur (Rural) Assessment Circle
Tirupur

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of the respondent in CST.No.1038446/2014-15, dated 13.2.2018 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.V.Haribabu
Additional Government Pleader

ORDER

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader appearing for the respondent.

2. The petitioner has filed this writ petition challenging the assessment order passed under the provisions of Central Sales Tax Act, 1956, for the assessment year 2014-15.

3. The first ground of challenge was on the ground contending that the impugned order is in violation of principles of natural justice, since no revision notice was issued by the respondent before initiating proceedings for revising the turnover.

4. In the parawar comments given by the respondent to the learned Additional Government Pleader, which was produced before the court, the respondent has accepted that no notice has been issued to the petitioner.

5. Therefore, it is sufficient to set aside the impugned notice giving liberty to the respondent to issue a show cause notice.

6. Accordingly, the writ petition is allowed, the impugned order is set aside giving liberty to the respondent to issue a show cause notice and give sufficient time to the petitioner to submit their reply and on receipt of the reply, afford an opportunity of personal hearing and redo the assessment, in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

26.06.2018

Index : Yes/No

Speaking Order/Non Speaking Order

Rj

To

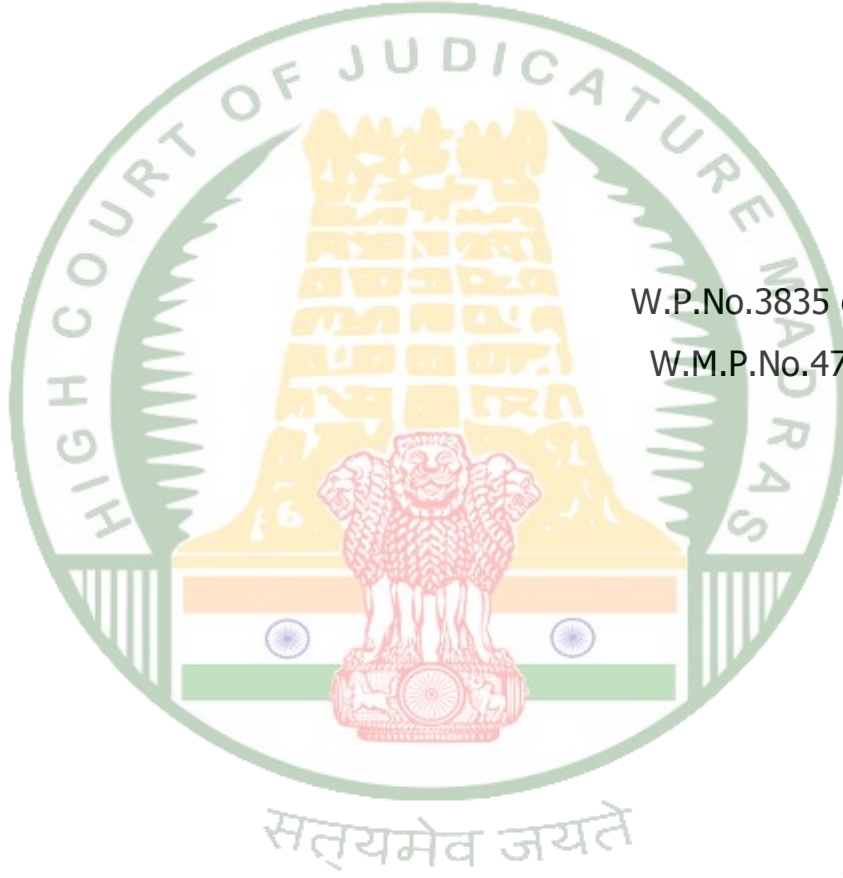
The Assistant Commissioner (CT)
Tirupur (Rural) Assessment Circle
Tirupur

सत्यमेव जयते

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T.S.SIVAGNANAM,J.,

Rj



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