

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :17.07.2018

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.4810 and 4811 of 2012

&

M.P.Nos.2 + 2 of 2012

M/s.Carris Pipes & Tubes (P) Ltd.,
Rep. by its Authorized Signatory- P.R.Viswanathan
120, SIDCO Industrial Estate
Malumichampatti (Post)
Coimbatore - 21 ... Petitioner in both WPs

Vs.

The Assistant Commissioner (CT)
Podanur Assessment Circle
Coimbatore ... Respondent in both Wps

Common Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari calling for the impugned proceedings of the respondent in CST No.286405/2003-04 and CST No.286405/2004-05 dated 10.01.2012 and to quash the same as illegal and contrary to the principles of assessment under the provisions of the CST Act, 1956.

For Petitioner: Mr.S.Rajasekar

For Respondent: Mr.M.Hariharan
Additional Government Pleader

O R D E R

Mr.S.Rajasekar, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondent.

2.The petitioner has impugned the Assessment Orders passed by the respondent under the provisions of the Central Sales Tax Act for the Assessment year 2003-04 and 2004-05. On a perusal of the impugned order one gets an impression that the impugned order is a speaking order with reasons. However, on a closer

scrutiny it is seen that 13 pages are extract from the revision notice and the reply given by the dealer. In the last paragraph, the respondent has stated that contention of the dealer cannot be accepted and no personal hearing need to be afforded to them. The manner in which the respondent has completed the assessment is really unsustainable, especially when the objections have been taken note of, the respondent was required to deal with the objection and passed a speaking order. This having not been done, it is sufficient to set aside the impugned orders.

In the result, the writ petitions are allowed and the impugned orders are set aside and the matter is remanded to the respondent for fresh consideration after affording an opportunity of personal hearing to the petitioner. No costs. Consequently the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

gpa
To

The Assistant Commissioner (CT),
Podanur Assessment Circle,
Coimbatore.

+2cc to Mr.S.Rajasekar, Advocate Sr.47203
+1cc to the Government Pleader Sr.47699

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