In the High Court of Judicature at Madras

Dated : 06.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.13495 of 2018 & WMP.No.15890 of 2018

Titan Company Limited, rep.by
its Group Manager - Indirect
Taxation P.Manivannan ...Petitioner

Vs

The Assistant Commissioner (CT),
Hosur (North) Assessment Circle,
Bangalore Road, Hosur-635126.
Krishnagiri District. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondent to dispose of the petition for rectification dated 14.5.2018 filed for rectification of the impugned assessment order of the respondent passed in CST No.447297/ 2016-17 dated 25.4.2018 within a reasonable time.

For Petitioner : Mr.R.Raghavan
For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition to direct the respondent to dispose of the petition dated 14.5.2018 for rectifying the assessment order passed under the provisions of the Central Sales Tax Act, 1956 dated 25.4.2018.

3. The learned Additional Government Pleader has produced written instructions given by the respondent to the Special Government Pleader dated 05.6.2018, from which, it is seen that the respondent accepts that the petitioner produced documents and declaration forms, but further states the documents are voluminous and they are being verified and that revised orders will be passed within three weeks.

4. In my considered view, before taking a decision on the rectification petition, the petitioner should be given an opportunity of personal hearing, as the matter involves substantial revenue implication. Furthermore, if an opportunity of personal hearing is granted even at the time of verification process, many of the issues, which may arise, can very well be sorted out.

5. Hence, the writ petition is disposed of with a direction to the respondent to afford an opportunity of personal hearing to the authorized representative of the petitioner even at the stage of inspection of the documents and the declaration forms and pass a speaking order on merits and in accordance with law, as undertaken by the respondent, within three weeks from the date, on which, verification is completed. Till then, no coercive action shall be initiated against the petitioner. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT),
Hosur (North) Assessment Circle,
Bangalore Road, Hosur-635126.
Krishnagiri District.

+1 cc to Mr.R.Raghavan Advocate sr 35060
+1 cc to Special Government Pleader (Taxes) sr 35531

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