IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.13811 of 2018 &

W.M.P. No.16296 of 2018

Tvl. Bash Granites
Rep. by its Partner, K.Shoukath Ali
Omalur Main Road, Salem - 4 .. Petitioner

vs

The Assistant Commissioner (CT) (FAC)
Now Designated as Assistant Commissioner (ST) (FAC)
Arisipalayam Assessment Circle
Salem - 7 .. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the respondent in CST No.705352/2007-08, dated 31.10.2017 and connected proceedings dated 15.11.2011 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.M.Hariharan
Additional Government Pleader

ORDER

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.M.Hariharan, 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 2007-08.

3. Though several grounds have been raised by the learned counsel for the petitioner challenging the impugned assessment order, the first and foremost ground raised is by contending that the revised returns filed by the petitioner and acknowledged by the respondent as could be seen in the delivery book has not been taken into consideration. Therefore, when the matter is taken up for consideration on 08.06.2018, the

court directed the learned Government Advocate to get specific instructions as to why the revised returns which were filed by the petitioner and acknowledged by the respondent on 20.02.2018 have not been considered by the respondent while passing the impugned assessment order.

4. The respondent-Assessing Officer has given written instructions dated 08.06.2018 to the learned Additional Government Pleader. However, the respondent has not answered the specific query raised by the court, which goes to show that revised returns have not been taken into consideration by the Assessing Officer, though it was acknowledged by the Officer. Hence, on the short ground, this court holds that the impugned assessment order is in violation of principles of natural justice.

5. Accordingly, the writ petition is allowed, the impugned order is set side and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to take into consideration the revised returns filed by the petitioner, afford an opportunity of personal hearing and redo the assessment. It is open to the petitioner to place all the records in support of their contentions including the exported documents, which shall be considered by the respondent and appropriate orders to be passed, in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-iv)

//True Copy//

Sub Assistant Registrar

Rj

To

The Assistant Commissioner (CT) (FAC)
Now Designated as Assistant Commissioner (ST) (FAC)
Arisipalayam Assessment Circle
Salem - 7

+1cc to Mr.R.SENNIAPPAN, Advocate, S.R.No. 37974
+1cc to the Government Pleader, S.R.No. 38347

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TR(26/06/2018)