IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2018

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.Nos.25907 and 25908 of 2013
&
M.P.Nos.1+1 and 2+2 of 2013

M/s.Expo Hydra Tech India (P) Ltd.,
Rep. by its Managing Director
No.62, Avarampalayam Road, 4th Street
Peelamedu
Coimbatore- 641 004 ... Petitioner
in both writ petitions

Vs.

The Assistant Commissioner (CT) (FAC)
Peelamedu North Circle
Coimbatore ...Respondent
in both writ petitions

Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorari calling for the records on the file of the Respondent in the impugned proceedings made in CST/857157/2007-08 and CST/857157/2008-09 dated 26.08.2013 and quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.M.Hariharan
Additional Govt. Pleader

O R D E R

Heard Ms.R.Hemalatha, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader appearing for the respondent.

2.The petitioner has field these writ petitions challenging the Assessment Orders for the Assessment years 2007-08 and 2008-09 under the provisions of the Central Sales Tax Act on the ground that the show-cause notice was not issued. The Court recorded the said statement and granted an order of interim stay on 17.09.2013 and the matter has been pending ever since.

3.Para wise instruction has been given by the respondent along with relevant record to show that one M.Ravichandran, Accountant of the petitioner, has received the show-cause notice dated 07.08.2013. Since the petitioner has not filed any objection till the date of passing of the order, the respondent has passed the impugned order.

4.Learned counsel for the petitioner points out that the records, which have been placed before the Court by the respondent, pertains to the Assessment year 2009-10 and not to the Assessment year 2007-08. However, to be noted, one of the writ petitions also pertains to the Assessment year 2009-10. Therefore, to that extent, the respondent is correct in stating that the notice was served on the petitioner.

5. The issue has become academic due to efflux of time as nearly five years has passed. It may not be necessary for this Court at this juncture to adjudicate whether notice was served on the petitioner or not.

Therefore, these writ petitions are disposed of by directing the petitioner to treat the impugned Assessment Order as show-cause notice and file their objections within a period of 30 days from the date of receipt of a copy of this order. Thereafter, the respondent shall fix a date of personal hearing and redo the assessment in accordance with law. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

gpa

To

The Assistant Commissioner (CT) (FAC)
Peelamedu North Circle
Coimbatore

+1cc to Ms.R.Hemalatha, Advocate sr.no.36378
+1cc to The Government Pleader(Taxes) sr.no.36727

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nr 21/06/2018