

IN THE HIGH Court OF JUDICATURE AT MADRAS

DATED: 06.08.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.Nos.12858 and 12859 of 2012
and
M.P.Nos.1 and 1 of 2012

M/s.Burn Standard Company Limited,
(A Government of India Undertaking),
Now know as
M/s. SAIL Refractory Co. Limited,
represented by it CEO Mr.S.K.Bose
Post Box No.565,
Salem-5.

... Petitioner in both writ petitions

Vs.

The Assistant Commissioner (CT) (FAC)
Suramangalam Circle,
Salem.

... Respondent in both writ petitions

PRAYER in W.P.No.12858 of 2012: Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records on the files of the respondent in CST No.408516/03-04 dated 26.03.2012 and quash the same as being invalid and illegal, violative of principles of natural justice.

PRAYER in W.P.No.12859 of 2012: Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records on the files of the respondent in CST No.408516/04-05 dated 26.03.2012 and quash the same as being invalid and illegal, violative of principles of natural justice.

For Petitioner : Ms.L.Malathi
For Respondent : Mrs.Dhanamadhri
Government Advocate
(in both Writ Petitions)

COMMON ORDER

The limited plea taken in the present writ petitions is that the petitioners are possession of all 'C' Form and other material evidences to substantiate the genuineness of the turn

over declared and that a lenient view may be taken by this Court by way of granting one final opportunity to produce the same before the authorities.

2.The impugned orders reveal that the petitioners were given an opportunity earlier during the course of the proceedings, at least more than two times, which has not been availed by the petitioners. As such it cannot be said that the order of the respondent is in violation of the principles of natural justice.

3.Nevertheless, when the petitioners have now come forward before this Court and has made a submission that they were not in a position to produce the relevant material documents to prove the turn over and that they are willing to produce it now, this Court has also taken note of the fact that insofar as the proceedings under the TNGST is concerned, similar lenience was extended and the petitioners were permitted to produce the documents before the concerned authorities. In my view, the petitioners could be granted one more final opportunity permitting them to produce the relevant materials before the assessing officer.

4.In the light of the above observation, the impugned orders are set aside and the matter is remanded back to the respondent herein for fresh consideration. The petitioners are at liberty to produce the relevant 'C'-Form and other materials before the respondent herein within a period of 30 days from the date of receipt of a copy of this order. On receipt of such material, if any, the respondent shall consider the same after giving due opportunity of personal hearing to the petitioners and pass appropriate orders in accordance with law as expeditiously as possible.

5.Accordingly, these writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

सत्यमेव जयते

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

pnn

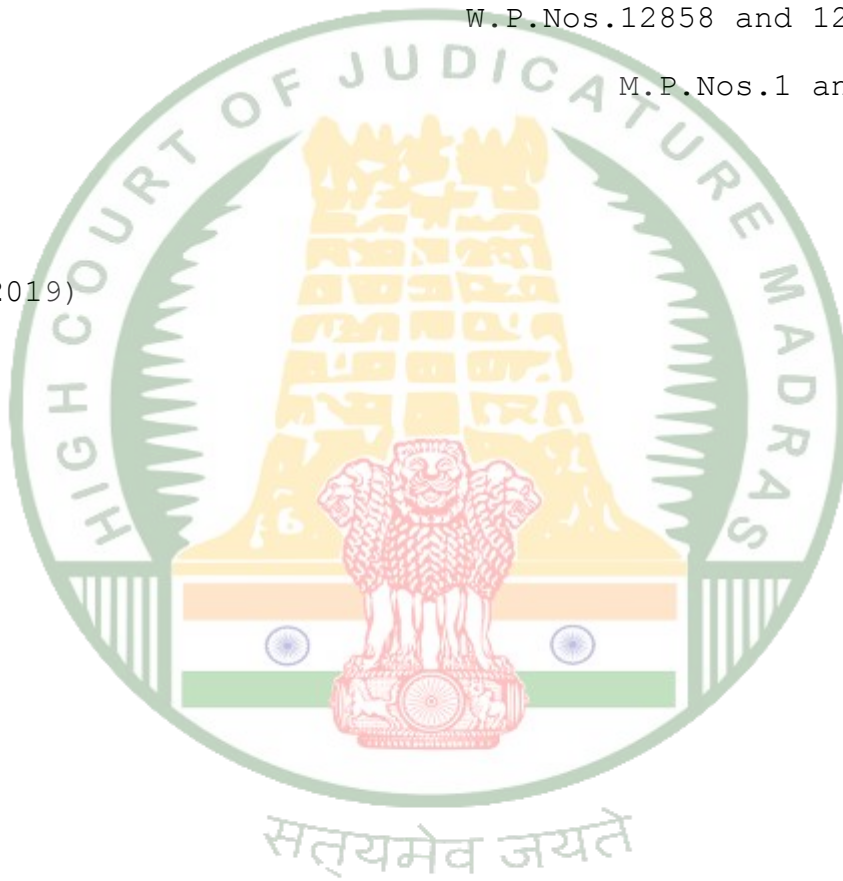
To

The Assistant Commissioner (CT) (FAC)
Suramangalam Circle,
Salem.

+1 CC to M/s.L. Maithili Associates sr 67468
+1 CC to Govt. Pleader sr 67719.

W.P.Nos.12858 and 12859 of 2012
and
M.P.Nos.1 and 1 of 2012

VSNII (CO)
SP (14/09/2019)



WEB COPY