

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.17713 OF 2013

AND

M.P.NO.1 OF 2013

M/s.Tonglit Autogistic Pvt Ltd.,
Represented by its Managing Director,
Mr. B. Selvakumar,
First Floor, 1/73, Pavendar Salai,
NH-1, Maraimalai Nagar - 603 209. Petitioner

Vs

The Assistant Commissioner (CT),
Chengalpattu Assessment Circle,
Chengalpattu. Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the Respondent in CST/1018398/2012-2013 and quash the order dated 03.06.2013.

For Petitioner : Mr.Hema Muralikrishnan

For Respondent : Mr.V.Haribabu
Additional Government Pleader (Tax)

सत्यमेव जयते
ORDER

The Petitioner has impugned the Assessment Order passed by the Respondent on 03.06.2013 for the Assessment Year 2012-2013 under the Central Sales Tax Act, 1956 (in short the CST Act). The impugned order has been passed on the ground that the Petitioner has not filed any objection to the Pre-Assessment Notice. The Petitioner had however filed a Representation dated 30.03.2013 which is duly acknowledged in the Tabal Book of the Petitioner on 02.04.2013. Since the order has been passed without considering the representation of the reply of the Petitioner, this is a fit case for interference under Article 226 of the Constitution of India.

2. I therefore set aside the impugned order passed by the Respondent and remit the case back to the Respondent to pass a speaking order after considering the representation of the Petitioner filed on 30.03.2013. Since the demand pertains to the Assessment Year 2012-2013, the concerned officer is requested to pass speaking order within a period of three months from the date of receipt of a copy of this order after giving the Petitioner had an opportunity even heard.

3. This Writ Petition stands disposed with the above observation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS I)

//True Copy//

Sub Assistant Registrar

arb

To

The Assistant Commissioner (CT),
Chengalpattu Assessment Circle,
Chengalpattu.

+1cc to the Special Government Pleader, S.R.No.104982

W.P.No.17713 of 2013
and
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SPD(CO)
CS/03/02/2020

सत्यमेव जयते

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