

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 02.03.2020
CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.13568 and 13569 of 2013
M.P.Nos.1 and 1 of 2013

M/s.Arun Smelters Limited
rep.by its Director Umesh Madan
No.54, 1st Lane, Pantheon Road
Egmore, Chennai-600 008. ... Petitioner in both W.Ps.

Vs

The Assistant Commissioner (CT)
Valluvarkottam Assessment Circle
Sire Mansion II Floor
621, Anna Salai, Chennai-6. ... Respondent in both W.Ps.

W.P.No.13568 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records relating to the impugned order passed by the respondent in TNGST No.1501028/1997-98 dated 28.02.2013 and quash the same as arbitrary, violative of principles of natural justice and without jurisdiction.

W.P.No.13569 of 2013 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records relating to the impugned order passed by the respondent in TNGST No.1501028/1998-99 dated 28.02.2013 and quash the same as arbitrary, violative of principles of natural justice and without jurisdiction.

For Petitioner : Mr.K.Jayachandran

For Respondent : Mr.A.N.R.Jayaprathap,
Government Advocate (Taxes)

WEB COPY
COMMON ORDER

These writ petitions have been filed to quash the impugned proceedings of the respondent herein, as illegal, arbitrary and violative of the principles of natural justice.

2.Mr.A.N.R.Jayaprathap, learned Government Advocate (Taxes), takes notice for the respondent.

3.By consent of the learned counsel on both sides, the writ petitions are taken up for final disposal.

4.Though several grounds have been canvassed by the learned counsel for the petitioner in these writ petitions, the only ground which is required to be considered is that the respondent should have afforded an opportunity to the petitioner for cross-examination of the witnesses, viz. the sellers of the petitioner, which was relied upon by the Department, but the same was not complied with.

5.The learned Government Advocate appearing for the respondent has submitted that the documents secured from some of the dealers have been declared as bill traders and that the request of the petitioner for securing the witnesses for cross-examination is not possible at this length of time.

6.Taking note of the submissions made on either side, the impugned orders are set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to furnish copies of the statements of witnesses, viz. the sellers of the petitioner and also the documents like cancellation of R.C., to the petitioner, within a period of two weeks from the date of receipt of a copy of this order, for which objections shall be filed by the petitioner within a period of two weeks therefrom. Thereafter, the Department shall pass appropriate orders on merits and in accordance with law, within a period of two weeks from the date of receipt of objections.

7.The writ petitions are disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

KM

To

The Assistant Commissioner (CT)

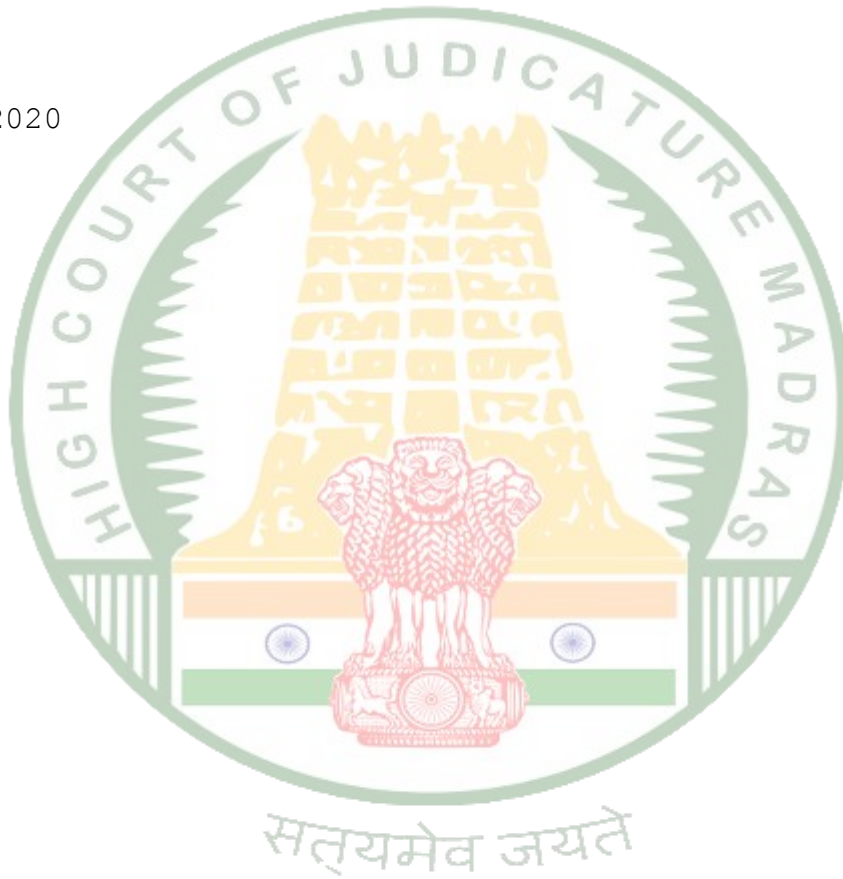
Valluvarkottam Assessment Circle

Sire Mansion II Floor,621, Anna Salai, Chennai-6.

+1cc to M/s.K.Jayachandran, Advocate, S.R.No.18080
+1cc to the Spl.Government Pleader, S.R.No.18835

W.P.Nos.13568 and 13569
of 2013
M.P.Nos.1 and 1
of 2013

CP(CO)
nvi/28.5.2020



WEB COPY