

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.1557 & 1558 of 2020
and
WMP. Nos.1825 & 1826 of 2020

TVL.STAR SEEDS

Rep. by its Proprietor M.Subramani
Door No.6/261 Kattukottai Road Vadachennimalai (PO)
Attur Taluk Salem District.

... Petitioner in WP.1557/ 2020

TVL.South India Seed

Rep. by its Proprietor K.Selvamohan
Door No.3/19 Cuddalore Main Road Thulukannor
Kallanatham (PO)Attur Taluk
Salem District.

... Petitioner in WP.1558/ 2020

Vs.

State Tax Officer

Attur Town Assessment Circle Attur.

... Respondent in both WPs

Prayer in WP.No.1557 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records on the files of the respondent in CST 676352 /2004 -05 dated 13/12/2019 and quash the same.

Prayer in WP.No.1558 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records on the files of the respondent in CST 676394 /2004 -05 dated 13/12/2019 and quash the same.

For Petitioners : Mr.R.Senniappan

For Respondent : Mr.Mohammed Shaffiq
Special Government Pleader

COMMON ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.MohammedShaffiq, learned Special Government Pleader for the respondent.

2. This Court had on earlier occasions permitted the exchange of notices and objections between the petitioner and the Department, since the main contention raised by the petitioner was the violation of principles of natural justices in the passing of the impugned orders dated 13.12.2019 for the period 2004-05 in terms of the Central Sales Tax Act, 1956.

3. Pursuant to the aforesaid direction, the Assessing Officer has issued notices on 06.03.2020 that have been received by the petitioners. The petitioners are also stated to be in the process of responding to the notices and producing the materials sought for.

4. In the aforesaid circumstances, while the impugned orders are not set aside, an opportunity is granted to the petitioners to put forth its submissions for consideration of the Assessing Officer. Let necessary orders be passed by the Officer within a period of eight (8) weeks from today. If there is no co-operation extended by the petitioner to the notices issued and the soliciting of particulars, it is made clear that an order will be passed by the Officer recording such non-cooperation in terms of which the impugned orders of assessment dated 13.12.2019 will stand revived.

5. These writ petitions are disposed in the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar(CS-VI)

//True Copy//सत्यमेव जयते

Sub Assistant Registrar

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To
The State Tax Officer
Attur Town Assessment Circle Attur.

W.P. Nos.1557 & 1558 of 2020
and
WMP. Nos.1825 & 1826 of 2020

AJS (CO)
CB(30/09/2020)