

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 04.03.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.5668 and 5670 of 2020
and
WMP. Nos.6604 and 6606 of 2020

Tvl.SAR ISPAT PVT. LTD.,
Represented by its Director:
Sandeep Kothari,
No.193/232. Arihand Plaza,
Wall Tax Road, Chennai 600 003.Petitioner in both WPs

Vs

The State Tax Officer, Group I
Inspection, Intelligence-I,
Greens Road, 1st Floor,
Chennai - 600 006. .. Respondent in both Wps

Common Prayer : PETITION filed under Article 226 of The
Constitution of India praying for the issuance of Writ of
Certiorari, to call for the records relating to the Assessment
Order in GSTIN:33AABCS5915L2Z8/2017-18 and 2018-19 respectively
dated 25-11-2019 and quash the same as illegal, without
authority of law and violative of principles of natural justice.

For Petitioner: M.A.Mudimannan

For Respondent: Mr.Mohammed Shaffiq,
Special Government Pleader

COMMON ORDER

Mr.Mohammed Shaffiq, learned Special Government Pleader
accepts notice on behalf of the respondent.

2. Since the issue involved is short, by consent of both
parties, both the Writ Petitions are disposed finally even at
the stage of admission.

3. The impugned orders of assessment are dated 25.11.2019 relating to the periods 2017-18 and 2018-19 and are assailed on the sole ground of violation of the principles of the natural justice. In response to a personal hearing notice dated 21.10.2019, the petitioner, vide e-mail dated 22.10.2019 requested two weeks time to appear as the counsel was not in station. While awaiting a response to the request made, the petitioner received the impugned orders dated 25.11.2019. The request for e-mail has been referred to by the Officer in internal page 11 of the order, where the Officer states that though the petitioner had sought only two weeks time, even after lapse of five weeks, they have neither appeared in person nor filed any reply.

4. The receipt of e-mail was neither acknowledged by the Officer nor accepted nor rejected. In such circumstances, the petitioner cannot be faulted in entirety for awaiting yet another notice for personal hearing on an alternate date.

5. In the interests of substantial justice, the impugned orders are set aside solely to afford another opportunity of personal hearing to the petitioner, who will appear before the Officer on Monday, the 16th of March, 2020 at 10.30. a.m., without expecting any further notice in this regard, along with the replies to the pre-assessment proposals as well as all supporting materials. After hearing the petitioner, orders of assessment shall be passed afresh within a period of four (4) weeks, i.e., on or before 07.04.2020. In the event the petitioner does not appear on the aforesaid date, the impugned orders of assessment will stand revived.

6. The Writ Petitions are disposed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

sl

To

The State Tax Officer, Group I
Inspection, Intelligence-I,
Greens Road, 1st Floor,
Chennai - 600 006.

+1cc to Mr.K.Jayachandran, Advocate SR.19192

+1cc to Special Government Pleader SR.19659

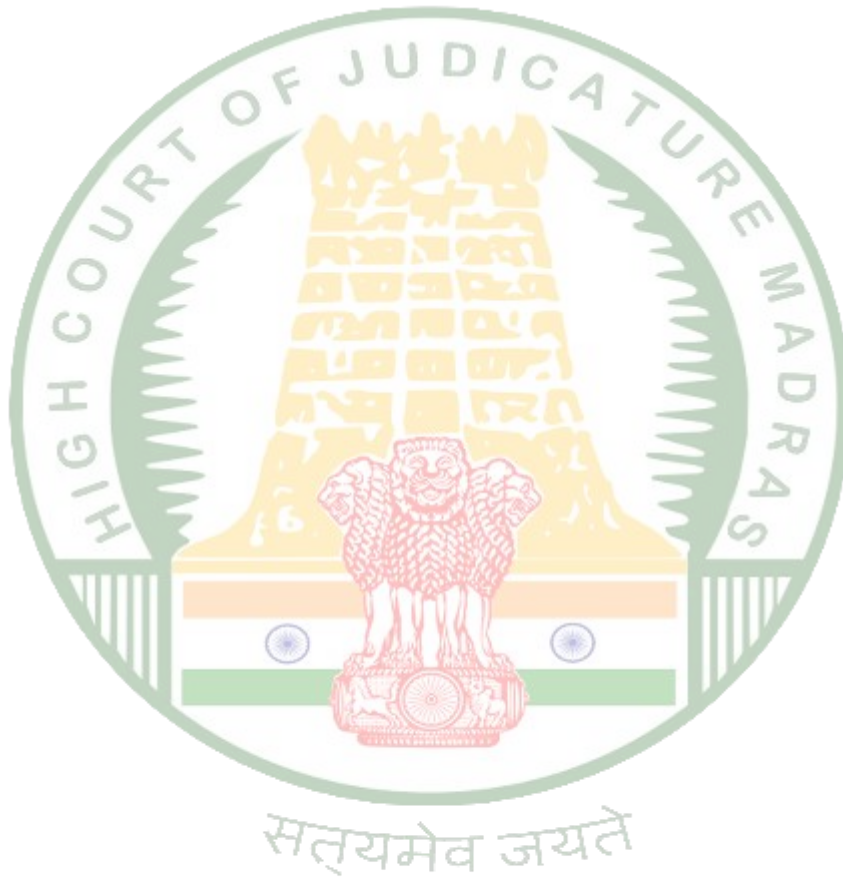
W.P. Nos.5668 and 5670 of 2020

and

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JP (CO)

CB (09/03/2020)



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