

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.09.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.11839, 11841 & 11843 of 2020
and
WMP. Nos.14548, 14547 & 14551 of 2020

Toshiba JSW Power Systems Private Limited
(formerly Toshiba JSW Turbine and Generator Private Limited)
(Represented by its Chief Financial Officer,
S.Venkataramani)
Survey No.74-95, Vaikadu Village
Andarkuppam Checkpost, Manali New Town,
Chennai-600 103.

...Petitioner in all WPs

Vs.

The Assistant Commissioner (ST)
Cholavaram Assessment Circle
22 Jawaharlal Nagar 1st St. Red Hills
Chennai-600 052.

...Respondent in all WPs

Common Prayer: Writ Petitions 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 herein in TIN.33220863804/ 2014-15, TIN.33220863804/ 2015-16 and TIN.33220863804/ 2016-17 respectively dated 18.07.2020 quash the same.

For Petitioner : Mr.N.Prasad in all WPs

For Respondent : Mr.Mohammed Shaffiq,
Special Government Pleader in all WPs

COMMON ORDER

Three assessments are impugned before me relating to the periods 2014-15, 2015-16 and 2016-17, all dated 18.07.2020. Though various grounds have been raised touching upon various aspects of the impugned orders of assessment, what appeals to me immediately is the point urged on the violation of principles of the natural justice.

2. The first notice issued by the then Assessing Officer was on 11.06.2018, after which, the petitioner has filed two replies dated 06.08.2018 and 20.09.2018. It appears that there was a change in the Assessing Officer in or around

March, 2019 and the incumbent Officer has proceeded to pass the impugned orders of assessment on 18.07.2020 on the basis of the replies of the petitioner that were available on record. However, the petitioner has specifically sought an opportunity of personal hearing, which request has not been taken into consideration. Even assuming that such request had not been made, it was incumbent upon the Officer to have called upon the petitioner to appear prior to passing of the final order, both for the reason that he had assumed charge midway in the proceedings and also on account of the long elapse of time between the filing of reply dated 20.09.2018 and the date when the order was actually passed, which is 18.07.2020.

3. For the aforesaid reasons, the impugned orders of assessment are set aside. The petitioner will appear before the respondent/Assessing Officer on Monday, the 21st of September, 2020 at 10.30 a.m. without expecting any further notice in this regard, armed with all materials necessary to substantiate its stand. The respondent/Assessing Officer, after hearing the petitioner and considering all/any materials filed, will pass orders of assessment de novo within a period of eight (8) weeks from date of first hearing.

4. These Writ Petitions are allowed. No costs. Connected Miscellaneous Petitions are closed.

s/d
Assistant Registrar

True Copy

Sub-Assistant Registrar

Sl

To

The Assistant Commissioner (ST)
Cholavaram Assessment Circle
22 Jawaharlal Nagar 1st St Red Hills
Chennai-52

+lcc to M/S.N.Inbarajan, Advocate, SR.No.29082

+lcc to The Special Government Pleader, SR.No.29322

W.P. Nos.11839, 11841 & 11843 of 2020
and
WMP. Nos.14548, 14547 & 14551 of 2020

AJS (CO)

RN/10/11/2020

<https://hcservices.ecourts.gov.in/hcservices>