

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.01.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.14080, 14081 14085, 14086 & 14088, 14077 of 2019
& WMP.Nos.14134, 14135, 14137, 14140, 14144, & 14130 of 2019

M/s.Ucal Fuel Systems Limited
Represented by its Manager
Raheja Towers, Delta Wing, Unit No.705
No.177, Anna Salai,
Chennai-600 002 ...Petitioner in all Wps

--Vs--

The Assistant Commissioner (ST)
(Back Year Assessment),
Annasalai Assessment Circle
4th Floor, PAPJM Building Annex,
No.1, Greams Road
Chennai-600 006 ...Respondent in all Wps

Prayer in W.P.Nos.14080, 14081 14085, 14086 & 14088 of 2019:
Writ Petitions filed under Article 226 of the Constitution of
India, to issue a Writ or order of direction or any other Writ
in the nature Writ of Certiorari, calling for the records of the
respondent herein in TIN/33850600248/2011-12, 2012-13, 2013-14,
2014-15, 2015-16 and quash the order dated 30.03.2019 passed
therein.

Prayer in W.P.No.14077 of 2019: Writ Petition filed under
Article 226 of the Constitution of India, to issue a Writ or
order of direction or any other Writ in the nature Writ of
Certiorari, calling for the records of the respondent herein in
CST/30965/2015-16 and quash the order dated 30.03.2019 passed
therein.

(in all WPs)

For Petitioner : Mr.R.L.Ramani, Senior Counsel for
Mr.Raveendran B.

For Respondent : Mr.Mohammad Shafiq
Special Government Pleader

C O M M O N O R D E R

Heard Mr.R.L.Ramani, learned Senior Counsel for Mr.B.Raveendran, learned counsel for the petitioner and Mr.Mohammed Shafiq, learned Special Government Pleader for the respondent.

2. The sole point canvassed is the violation of principles of natural justice. It is pointed out that pursuant to the personal hearing on 05.03.2019, the petitioner, vide letter dated 20.03.2019, requested thirty days time for submission of detailed reply. However, in spite of receipt of the aforesaid letter, the impugned order has been passed on 30.03.2019.

3. No serious objection is raised by Mr.Mohammed Shafiq, learned Special Government Pleader to my suggestion that a proper opportunity of hearing be extended to the petitioner prior to completion of assessment.

4. Hence, in the interests of justice, the impugned orders dated 30.03.2019 are set aside.

5. The petitioner will appear before the Assessing Officer on Monday, the 27th of January, 2020 at 10:30 a.m. without expecting any further notice in this regard. After hearing the petitioner, orders of assessment shall be passed de novo within a period of eight weeks from date of conclusion of personal hearing.

6. All writ petitions are allowed in the aforesaid terms. Consequently, connected miscellaneous petitions are closed with no order as to costs.

Sd/-

Assistant Registrar (CS-III)

// True Copy//

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Sub Assistant Registrar

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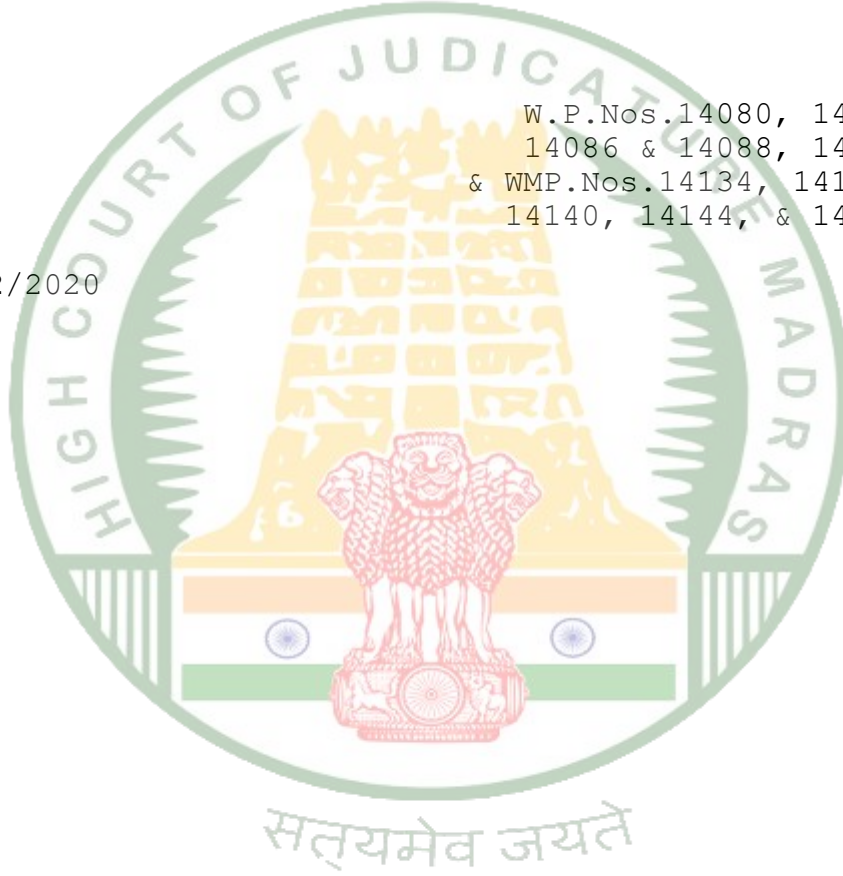
To

The Assistant Commissioner (ST)
(Back Year Assessment),
Annasalai Assessment Circle
4th Floor, PAPJM Building Annex,
No.1, Greams Road
Chennai-600 006.

+lcc to Mr.B.Raveendran, Advocate, SR.No.1822.
+lcc to Government Pleader, SR.No.2338.

W.P.Nos.14080, 14081 14085,
14086 & 14088, 14077 of 2019
& WMP.Nos.14134, 14135, 14137,
14140, 14144, & 14130 of 2019

RSK(CO)
CSR: 10/02/2020



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