

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.2182 of 2021
and
WMP.No.2470 of 2021

Tvl.The PCK Buderus (India) Special P. Ltd.,
Rep. by its Director P.L.Chidambar,
No.13, South West Boag Road,
T.Nagar, Chennai-17.

.. Petitioner

Vs

The Assistant Commissioner (CT),
Nandanam Assessment Circle,
No.46, Greenways Road, Chennai-28.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records of the respondent proceedings in CST / 636968/ 2009-10 dated 14.12.2020 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.R.Swarnavel,
Government Advocate

O R D E R

Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.R.Swarnavel, learned Government Advocate for the respondent.

2.Mr.R.Swarnavel, would fairly accept the position that evidently the petitioner has not been granted any opportunity prior to passing the impugned order dated 14.12.2020 in terms of provisions of the Central Sales Tax Act, 1956 (in short 'Act').

3. Hence, the impugned order is set aside. The petitioner will appear before the respondent on Thursday, the 01st of April, 2021 at 10.30 a.m. without expecting any further notice in this regard. After hearing the petitioner and considering any materials that may be circulated by it, an order of assessment

shall be passed de novo within a period of four (4) weeks thereafter, in accordance with law.

4.This writ petition is disposed in the aforesaid terms. Connected Miscellaneous petition is also closed. No costs.

Sd/-

Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

vs

To

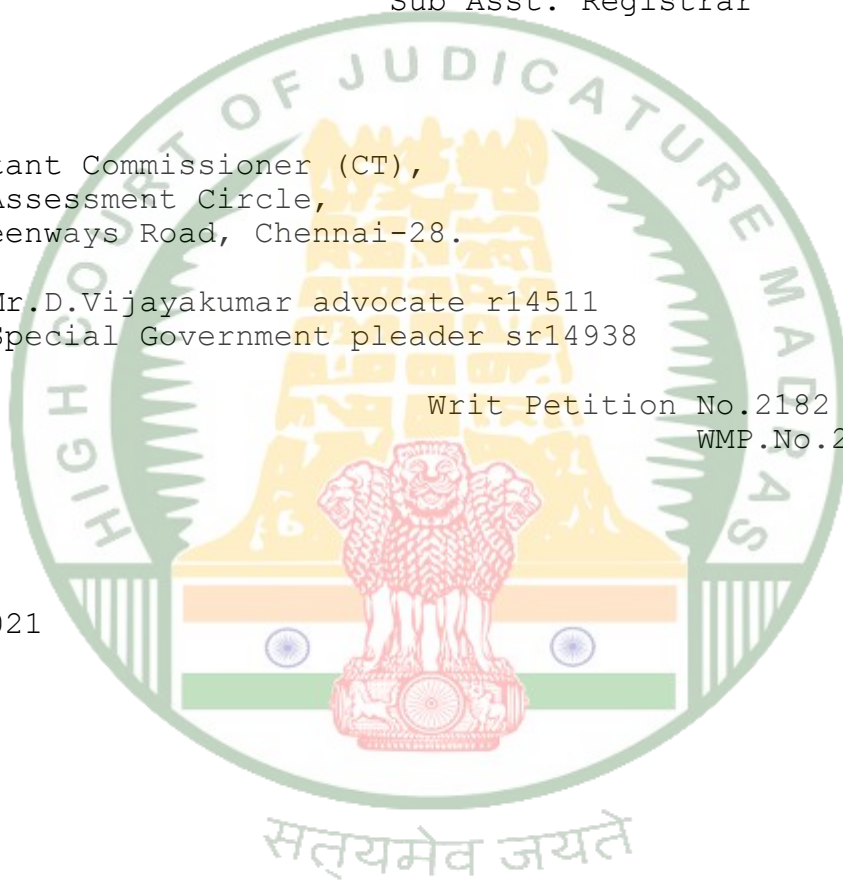
The Assistant Commissioner (CT),
Nandanam Assessment Circle,
No.46, Greenways Road, Chennai-28.

+1 cc to Mr.D.Vijayakumar advocate r14511

+1 cc to Special Government pleader srl4938

Writ Petition No.2182 of 2021 and
WMP.No.2470 of 2021

aa11/03/2021



WEB COPY