



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 06.08.2021

CORAM:

THE HON'BLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.12124 of 2015
and
M.P.No.1 of 2015

Rice Lake Weighing Systems India Ltd.,
Represented by its Director, Mr.R.Hariharan,
A-27, SIPCOT Industrial Growth Centre,
Oragadam, Sriperumpudur Taluk - 602 105. ...Petitioner

Vs

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road,
Radha Nagar, Chennai - 600 044. ...Respondent

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the Assessment Order in TIN/33760924520/ 08-09 dated 27.02.2015, passed by the Respondent, quash the same as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.V.Veluchamy
Government Advocate

O R D E R

The writ on hand is filed challenging the Assessment Order passed by the respondent. The grievances of the writ petitioner is that an opportunity of personal hearing before passing the impugned order was not granted. Thus, the petitioner was deprived of submitting his final arguments with reference to the documents before the respondent.

2. The learned counsel for the petitioner reiterated that personal hearing is a valuable opportunity for an assessee to put forth their case orally before the competent authority. Thus, violation in this regard is to be considered as non adherence of principles of natural justice.



3. This Court is of the considered opinion that beyond the written submissions, there is a possibility of making legal submissions during the personal hearing. If any request in this regard is made by the petitioner before the competent authority, then an opportunity of personal hearing has to be provided. This being the factum, the impugned order passed by the respondent in proceedings No.TIN/33760924520/08-09 dated 27.02.2015, is quashed and the matter is remitted back to the respondent to provide an opportunity of personal hearing to the writ petitioner by fixing the date and time and thereafter consider the merits and the documents on record and pass the final orders, as expeditiously as possible.

4. With these observations, the Writ Petition stands allowed. No Costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road,
Radha Nagar, Chennai - 600 044.

+1 cc to the Special Government Pleader, Advocate Sr.No.38990
+1 cc to Mr.Joseph Prabakar, Advocate Sr.No.38979

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SV-I[co]
NSK 01/09/2021