

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.3376 of 2021  
and  
WMP. No.3846 of 2021

M/s.Elgi Rubber Company Ltd,  
(Represented by its Chief Financial Officer,  
Mr.S.R.Venkatachalam),  
No.2000, Trichy Main Road,  
Coimbatore 641 005. ...Petitioner

Vs  
The Assistant Commissioner (ST),  
Singanallur North Circle,  
Coimbatore. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the Respondent in the impugned order CST-900405/2017-18 dated 13.01.2021, quash the same as it has been passed in violation of principles of natural justice.

For Petitioner : Mr.V.S.Manoj  
for. Mr.K.Vaitheeswaran

For Respondent : Mr.ANR.Jayaprathap,  
Government Advocate

O R D E R

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed finally in the matter and hence, by consent of both sides, the Writ Petition is disposed finally even at the stage of admission.

2. Heard Mr.V.S.Manoj, learned counsel for the petitioner and Mr.ANR.Jayaprathap, learned Government Advocate for the respondent.

3. A perusal of impugned order dated 13.01.2021, passed in terms of the Central Sales Tax Act, 1956 (in short 'Act'), shows that there has been no personal hearing afforded to the petitioner prior to finalization of assessment. The provisions of natural justice do not appear to have been adhered to in the present case.

4. There is no serious contest to the suggestion that the impugned order be set aside and the Assessing Authority be directed to re-do the assessment de novo after hearing the petitioner.

5. The impugned order is thus set aside. The petitioner will appear before the respondent Officer along with detailed objections and documents, if any, in support of their contentions on Wednesday the 24<sup>th</sup> of February, 2021 at 10.30 a.m without expecting any further notice. After hearing the petitioner and considering the objections as well as documents that may be produced by the petitioner, an order of assessment shall be passed de novo within a period of four (4) weeks thereafter.

6. This writ petition is allowed. Connected Miscellaneous petition is also closed. No costs.

Sd/-

Asst.Registrar (CS III )

/true copy/

Sub Asst. Registrar

sl

To

The Assistant Commissioner (ST),  
Singanallur North Circle,  
Coimbatore.

+1 cc to Special Government Pleader (Taxes) High Court,  
Madras sr10050

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