

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.5171 of 2021
and
WMP. No.5734 of 2021

New Consolidated Construction Company Limited,
Represented by its Vice President Account Finance & Taxation
Udaykumar B.N.,
Marathon Innova,
B-1, 101, First Floor,
Opp.Peninsula Corporate Park, Lower Parel (W),
Mumbai-400013 ...Petitioner

Vs.

The Assistant Commissioner (ST)
Ayyanavaram Assessment Circle,
F-50, third Floor,
Anna Nagar, Chennai-600012 ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari calling for the records of the respondent in CST/869679/2013-14 dated 29.01.2021 and quash the same.

For Petitioner : Mr.R.Kumar
For Respondents : Mrs.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 with the matter. Hence, this matter is disposed even at the stage of admission.

2. Order of assessment dated 29.01.2021, for the period 2013-14, passed in terms of the provisions of Central Sales Tax Act, 1956 (in short 'Act') is assailed in this writ petition on the ground of violation of principles of natural justice.

3. As against an original order of CST dated 31.12.2014, W.P.No.6979 of 2015 was filed by the petitioner that came to be allowed by order dated 17.03.2015 directing the petitioner to

appear before the respondent on 28.04.2015 and the officer to redo the assessment, on the basis of the hearing afforded. The petitioner accordingly appeared on the stipulated date.

4. Nothing transpired thereafter till 2021 when, out of the blue, a final notice dated 08.01.2021 was issued after a period of six years. In response thereto, the petitioner, vide communication dated 27.01.2021, pointed out the huge delay in the intervening period, and, since the assessment related to the period 2013-14, sought time till 28.02.2021 for filing objections.

5. This request was neither accepted nor such rejection intimated to the petitioner. Neither was a personal hearing afforded. The impugned order has come to be passed on 29.01.2021 which, in my view, is in gross violation of principles of natural justice. The impugned order is thus set aside.

6. The petitioner will appear before the respondent on Monday, the 15th of March, 2021 at 10.30 a.m. without expecting any further notice in this regard along with written submissions and supporting materials. After hearing the petitioner and considering the objections and supporting material, if any, filed by the petitioner, an order of assessment shall be passed de novo within a period of four weeks thereafter i.e. on or before 15.04.2021.

7. This writ petition is disposed in the above terms. Connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar (CS)

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

ska

To
The Assistant Commissioner (ST)
Ayyanavaram Assessment Circle,
F-50, third Floor,
Anna Nagar, Chennai-600012
+1cc to Mr.R.Kumar , Advocate SR.No. 13331

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A.SK(19.03.2021)