

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P. No.10587 of 2021
& WMP No.11194 of 2021

Indian Steel and Allied Products
represented by its Proprietor
Bishan Swaroop Garg
118, T.H.Road, Tondiarpet,
Chennai - 81.

...Petitioner

Vs.

The State Tax Officer,
Tondiarpet Circle,
32, Elephant Gate Police Station Bridge Road,
Vepery, Chennai - 600 003.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari to call for the records of the respondent in TIN 33221200200/2014-15 dated 24.2.2021, quash the same.

For Petitioner : Mr.R.Kumar
For Respondents : 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 with the matter finally, even at the stage of admission. Hence, by consent of both sides, this Writ Petition is disposed finally, even at this stage.

2. The challenge is to order of assessment dated 24.02.2021 for the period 2014-2015, passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'). Though a notice is stated to have been issued on 27.01.2020, which the petitioner states that it has not received, admittedly, there has been no personal hearing that has been afforded thereafter and the proposals have been confirmed in the impugned order of assessment.

3. In the light of the apparent violation of principles of natural justice, the impugned order is set aside. The petitioner will appear before the Assessing Officer along with all materials in support of its stand on Tuesday, the 11th of May, 2021 at 10.30 a.m. without expecting any further notice in this regard, either virtually or by way of physical hearing, as may be mutually convenient to the parties and bearing in mind the Standard Operating Procedures that are in force at the relevant point of time. After hearing the petitioner and taking into consideration all/any materials that may be filed by the petitioner, an order of assessment shall be passed de novo within a period of six (6) weeks from 11.05.2021.

4. This Writ Petition is disposed in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer,
Tondiarpet Circle,
32, Elephant Gate Police Station Bridge Road,
Vepery, Chennai - 600 003.

+cc to M/s.R.Kumar, Sr.No.25798

+cc to M/s.Spl.Govt Pleader(Taxes), Sr.No.26392

सत्यमेव जयते

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SSN(CO)
baf 05/05/2021

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