IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.8487 of 2020
and
WMP. No.10232 of 2020

Tvl.Royal Industries,
Rep. by its Managing Partner,
Mr.L.Baskaran,
26/232, Nageswara Rao Raod,
1st Extn., Athipet, Ambattur,
Chennai -58.
... Petitioner

Vs.

The State Tax Officer,
Thiruverkadu Assessment Circle,
No.2, Alagiri Street,
Thenpalani Nagar, Kolathur,
Chennai -99.
... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari to call for the records on the files of the respondent in CST/1014315/2012-13 dated 09.03.2020 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice.

For Petitioner : Mr.D.Vijayakumar
For Respondents : 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. The impugned order is dated 09.03.2020, passed in terms of the provisions of the Central Sales Tax Act, 1956. Though Mr.Vijayakumar, would argue that the petitioner has not been afforded an opportunity of personal hearing prior to finalisation of the proceedings, he does not dispute the

position that there was no response from the petitioner to the pre-assessment proposal or to any of the notices issued by the Assessing Authority prior to passing of the impugned order.

3. In such circumstances, I see no warrant or justification for me to interfere with the impugned order, seeing as the petitioner has not co-operated in the conduct of assessment. My attention is drawn to the averment in counter, where the respondents state that since the petitioner has not responded to notices, contact was made over phone and the concerned person had sought time for production of relevant documents over phone. This, learned counsel would state, should be taken to be adequate response to the notice. Quite apart from the fact that the petitioner did not request to the authorities at all, this cannot, by any stretch of imagination, amount to compliance with statutory notice.

4. The writ petiton is dismissed. The petitioner is at liberty to approach the respondent by way of an application for rectification under Section 84, if it is so advised and if in possession of statutory forms and materials in support of its claims and such application, if and when filed, shall be disposed in accordance with law.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

SL

To

The State Tax Officer,
Thiruverkadu Assessment Circle,
No.2, Alagiri Street,
Thenpalani Nagar, Kolathur,
Chennai -99.

+1cc to Mr.D.Vijayakumar, Advocate, S.R.No.17001

+1cc to the Special Government Pleader, S.R.No.17628

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PL (CO)
TE (17/04/2021