IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.9974, 10174, 8342 & 8341 of 2020 &
WMP. Nos.10007, 10009, 12371, 12369, 12132 & 12129 of 2020

M/s.Rasi Seeds (P) Limited,
Represented by
Mr.V.K.Ramanujuam
Deputy General Manager
Corporate Taxation and Legal,
273, Kamarajanar Road, Attur,
Salem District

…Petitioner in W.P.Nos.9974 and 10174 of 2020

M/s.Rasi Seeds (P) Limited,
Represented by
Mr.V.K.Ramanujuam
70/9, Cuddalore Main Road,
Thulukkanur, Ammanpalayam, Attur 636 141

…Petitioner in W.P.No.8341 & 8342 of 2020

Vs.

The State Tax Officer,
Attur (town) Assessment Circle,
Attur

...Respondent in all WPs

Prayer in W.P.Nos.9974, 8341, 8342 and 10174 of 2020: Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of certiorari calling for the records on the files of the respondent in TNGST.3140455/2003-04, CST.411164/2003-04, CST.No.411164/2016-17, CST.No.411164/2017-18 dated 04.03.2020 and quash the same.

For Petitioner : Mr.V.Srikanth
(W.P.Nos.9974 & 10174 of 2020)
Mr.K.Vaitheeswaran
(W.P.Nos.8342 & 8341 of 2020)

For Respondent : Mr.ANR Jayaprathap
Government Advocate

## O R D E R

Two questions arise in these writ petitions relating to the periods 2003-04, 2016-17 and 2017-18 of Central Sales Tax Act, 1956 (CST Act) and 2003-04 of the Tamil Nadu General Sales Tax Act, 1959 (TNGST Act), one being the principles of natural justice and the second being the taxability of seeds used for the purpose of seeding.

2. As regards the first point, learned Government Advocate would fairly state that the non-grant of personal hearing is erroneous. The petitioner ought to have been called for a hearing, and the statement of the Assessing Officer to the effect that such opportunity was not necessary, is deprecated.

3. Thus, the impugned orders are set aside on this short point and remanded back to the Assessing to be redone afresh. As regards the distinction sought to be made between seeds used for the purpose of 'extraction' and those used for the purpose of 'seeding', prima facie, there does not appear to be any basis for such distinction. The officer has himself, in the case of an alternate assessee taken a different view and granted exemption even in the case of seeds used purposes of seeding.

4.While re-doing the assessment, the order of the Assessing Officer dated 15.02.2013 shall also be taken into account. Let the petitioner appear for this purpose before the Assessing Authority on Friday, the 9th of April 2021 at 10.30 a.m. without awaiting any further notice in this regard and let orders be passed within a period of six weeks from the date of hearing of the petitioner. These writ petitions are disposed in the above terms. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

ska

To
The State Tax Officer,
Attur (town) Assessment Circle,
Attur

+1cc to Special Government Pleader, sr no.18773

W.P. No.9974, 10174, 8342 & 8341 of 2020 &
WMP. Nos.10007, 10009, 12371,
12369, 12132 & 12129 of 2020

GPL(CO)
RMP(08/04/2021)