



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.08.2021

CORAM:

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. No. 33545 of 2016
and
W.M.P. No. 28956 of 2016

Rice Lake Weighing Systems India Limited,
Represented by its Wholetime Director Mr.R.Hariharan,
A-27/1, SIPCOT Industrial Growth Centre,
Oragadam, Sriperumpudur Taluk - 602 105. ... Petitioner

-vs-

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road, Radha Nagar,
Chennai - 600 044. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records relating to the Assessment Order in TIN/33760924520/2012-2013 dated 29.05.2015 and the consequential Revision Order TIN 33760924520/2012-13 dated 13.05.2016 passed by the respondent and quash the same.

For Petitioner : Mr.Joseph Prabakar
For Respondent : Mr.V.Veluchamy
Government Advocate

O R D E R

The petitioner has challenged the Assessment Order and the Revision Order passed by the respondent. Though the petitioner has replied to the notice issued by the respondent, the petitioner was not called for hearing before the impugned orders were passed by the respondent.

2. Since the orders have been passed violation of principles of natural Justice, I am inclined to quash the impugned orders and remit the case back to the respondent to pass speaking orders after affording an opportunity of personal hearing to the petitioner.



3. The respondent is therefore directed to call upon the petitioner either in person or through video conferencing and pass appropriate orders within a period of 3 months from the date of receipt of a copy of this order on merits, in accordance with law.

4. This Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions is closed.

Sd/-
Assistant Registrar(CO-IX)

//True Copy//

Sub Assistant Registrar

vji

To

The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road, Radha Nagar,
Chennai - 600 044.

+1cc to Mr.Joseph Prabakar, Advocate, S.R.No.38575
+1cc to the Speacial Government Pleader, S.R.No.38244

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CP(CO)
CT(19/08/2021)