

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2021

CORAM:

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos. 34208, 34209, 28359 & 28360 of 2016
and
W.M.P.Nos. 24487, 24488, 29513 & 29514 of 2016

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

...Petitioner in all W.Ps

Vs

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

...Respondent in W.P.Nos.34208, 34209, 28360 of 2016
&
1st Respondent in W.P.No.28359 of 2016

The Appellate Deputy Commissioner (CT),
Chennai (East),
3rd Floor, PAPJM Building Annexe,
No.1, Greams Road,
Chennai - 600 006.

...2nd respondent in W.P.No.28359 of 2016

Prayer in W.P.No.34208 of 2016: 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/33760924520/2011-2012 dated 12.03.2015 and the consequential Revision Orders dated 02.11.2015 and 23.05.2016 passed by the Respondent, quash the same.

Prayer in W.P.No.34209 of 2016: 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/33760924520/2013-2014 dated 30.06.2015 and the consequential Revision Order dated 24.06.2016 passed by the Respondent, quash the same.

Prayer in W.P.No.28359 of 2016: 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 CST/984497/2013-2014 dated 30.04.2015 and the consequential Revision Order in CST/984497/2013-2014 dated 25.01.2016 passed by the First Respondent and the Order in Appeal in AP No.CST.No.17/2016 dated 08.06.2016 passed by the Second Respondent, quash the same.

Prayer in W.P.No.28360 of 2016: 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/33760924520/2010-2011 dated 06.03.2015 and the consequential Revision Orders dated 20.05.2016 and 24.06.2016 passed by Respondent, quash the same.

For Petitioner : Mr.Joseph Prabakar
(In all W.Ps)

For Respondents : Mr.R.Swarnavel
(In all W.Ps) (Government Advocate)

COMMON ORDER

By this common order all the four writ petitions are being disposed of.

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

3. 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 respondents to pass speaking orders after affording an opportunity of personal hearing to the petitioner.

4. The respondents are 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 orders on merits, in accordance with law.

5. These Writ Petitions stand disposed of. No costs. Consequently, connected Writ Miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

arb

To

1. The Assistant Commissioner (CT),
Chrompet Assessment Circle,
No.117, Station Road, Radha Nagar,
Chennai - 600 044.
2. The Appellate Deputy Commissioner (CT),
Chennai (East),
3rd Floor, PAPJM Building Annexe,
No.1, Greams Road,
Chennai - 600 006.

+1cc to Government Pleader, S.R.No 21287, 21286

W.P.Nos. 34208, 34209, 28359 & 28360 of 2016
and
W.M.P.Nos. 24487, 24488, 29513 & 29514 of 2016

PMK (CO)
RN(11/05/2021)