IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.19429 of 2020 and
WMP.Nos.24013 & 24014 of 2020

M/s.Amman Auto Wings,
Represented by T.Suresh Kumar,
Managing Partner,
1/17, Salem main road,
Harur - 636 903.
Dharmapuri district. …Petitioner

Vs.

The State Tax Officer,
Harur. ...Respondent

Prayer: Writ Petition 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 TIN:33743343711/2013-14 dated 11.9.20, and quash the same as being violative of principles of natural justice.

For Petitioner : Mr.V.Srikanth

For Respondent : Mr.ANR.Jayaprathap, Government Advocate

O R D E R

Heard Mr.V.Srikanth, learned counsel for the petitioner and Mr.ANR.Jayaprathap, learned Government Advocate for the respondent.

2. The short point raised by this writ petitioner is as to whether a personal hearing, to be effective, can be held prior to receipt of objection or whether it should be post receipt of objection to pre-assessment proposal.

3.In the present case, the petitioner has been offered an opportunity of personal hearing simultaneous with the pre-assessment proposals calling for objections. The petitioner has also been heard prior to the date of receipt of objections.

However, after receipt of detailed objections dated 04.12.2019 and 19.12.2019, the petitioner has not been heard.

4. Personal hearing, to be effective should be based on the objections that have been filed by the petitioner to pre-assessment proposals in order that the discussion at the hearing may be fruitful. In this case, that has admittedly not transpired and the petitioner has not been heard after the assessing authority had an opportunity of perusing the objections filed. In my view, the procedure followed is not in order. The impugned order of assessment is thus set aside.

5. The petitioner will be heard on 16.04.2021 at 10.30 a.m. without awaiting any further notice in this regard and an order of assessment be passed de novo within a period of four (4) weeks from the aforesaid date of hearing, in accordance with law. This writ petition is allowed. Connected miscellaneous petitions are also closed. No costs.

Sd/-

Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

vs

To

The State Tax Officer,
Harur.

+1cc to Spl.Govt Pleader(Taxes) SR.20558

W.P. No.19429 of 2020 and
WMP.Nos.24013 & 24014 of 2020

GPL(CO)

CB(23/04/2021)