



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.02.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) No.21019 of 2019

and

WMP (MD) No.17621 of 2019

WEB COPY

M/s.NR Air Preheateres (P) Ltd.,
Rep.by its Managing Director
S.Sankara Nainar,

... Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Thanjavur II Assessment Circle,
Thanjavur.

2.Mr.V.Nagarajan, Liquidator,
M/s.Cethar Limited,
(Under Liquidation),
Trichy-Thuraiyur Main Road,
Peramangalam Village,
Pulivalam,
Tiruchirappalli - 621006.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue Writ of Certiorarified Mandamus calling for records pertains to exparte assessment order in CST 929152/2016-17 dated 5.8.2019 issued by the 1st respondent and quash the same as arbitrary, illegal, violation of principles of natural justice and direct the 2nd respondent to submit a original C Form declarations for the purchase transactions effected from the petitioner.

For Petitioner : Mr.N.Sudalai Muthu
for Mr.S.Karunakar

For R1 : Mrs.J.Padmavathy Devi
Special Government Pleader

O R D E R

Heard the learned counsel for the petitioner and the learned Special Government Pleader for the first respondent.

2.The petitioner had sold goods to the second respondent against C-Form declaration. The petitioner had communicated the nature of the transaction while filing his returns. But the second respondent did not furnish any C-Form declaration. In the



meanwhile, the second respondent went into liquidation. The first respondent instead of proceeding against the second respondent, chose to pass the impugned order fastening liability on the petitioner herein. I went through the contents of the impugned order. There is nothing on record to show that the petitioner was heard before passing the impugned order. Prima facie it appears that there is a violation of principle of natural justice. On this sole ground, I quash the impugned order. The writ petition is allowed. It is open to the first respondent to pass orders afresh in accordance with law after affording an opportunity of personal hearing. The period during which the writ petition has been pending will be excluded for the purpose of limitation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(AE)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

skm

Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

The Assistant Commissioner (ST) (FAC),
Thanjavur II Assessment Circle,
Thanjavur.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-6804[F] dated 24/02/2021)

+1 CC to M/s.SPL GP (SR-6925[F] dated 24/02/2021)

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