



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) Nos.6505 & 6506 of 2016

and

WMP (MD) Nos.5662 & 5663 of 2016

M/s.Anand Engineering Products
Pvt., Ltd.,
Rep.by its Authorised Signatory,
Prasanna Venkatesh Gupta

... Petitioner
in both cases

Vs.

The Assistant Commissioner (CT),
Thiruverumbur Assessment Circle (FAC),
Trichy - 20.

... Respondent
in both cases

COMMON PRAYER : Writ petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified of Mandamus, calling for the records comprised in the impugned order CST.No.825309/2011-12 dated 27.01.2016 and TIN No.33763563211/2011-12, dated 02.02.2016, on the file of the respondent, quash the same and consequently direct the respondent to pass the order afresh in accordance with law after affording opportunity to the petitioner.

in both cases :

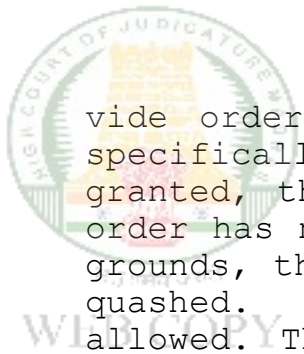
For Petitioner	: Ms.S.P.M.Anuradha for Mr.S.P.Maharajan
For Respondents	: Mr.G.Arjunan, Government Advocate

COMMON ORDER

Heard the learned counsel on either side.

2.Anand Engineering Products Private Limited had filed two writ petitions, namely, WP(MD)Nos.6505 & 6506 of 2016. The order challenged in WP(MD)No.6505 of 2016 has been passed under Central Sales Tax Act. The petitioner's counsel pointed out that even though

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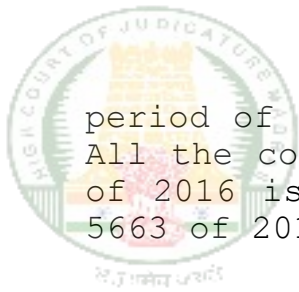
vide order dated 15.09.2014 in WP No.15250 of 2014, it has been specifically directed that opportunity of personal hearing must be granted, the respondent has not done so. That apart, the impugned order has not been preceded by any show cause notice. On these twin grounds, the order impugned in WP(MD)No.6505 of 2016 is liable to be quashed. It is accordingly quashed. WP(MD)No.6505 of 2016 stands allowed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law. In this writ petition, a host of grounds have been urged by the learned counsel for the petitioner. All those contentions are left open.

3.In WP(MD)No.6506 of 2016, the petitioner challenges the impugned order primarily on two grounds. This is the second round of litigation. When the petitioner earlier filed WP No.15250 of 2014, the writ petition was allowed and the matter was remitted to the file of the respondent. The petitioner would draw my attention to the fact that the respondent was directed to pass orders afresh within a period of eight weeks from the date of receipt of copy of the order. But then, the respondent without obtaining any extension of time, woke up only on 28.12.2015 and issued ITC reversal notice.

4.The petitioner's specific contention is that when this Court had prescribed an outer time limit for passing an order, without obtaining extension of time, the respondent cannot act in the matter.

5.Though this contention is quite persuasive, I am not able to accept the same. I am conscious that in disciplinary matters, it was held that if time limit for concluding the proceedings has been prescribed by the court, without getting extension of time, the disciplinary authority cannot act in the matter after the expiry of the period. But the same analogy may not hold in these cases. The learned Judge who allowed the writ petition did not add any default clause to the effect that if the authority did not pass final orders within the time prescribed, then he cannot act thereafter. In other words, no consequence had been set out. Therefore, I am not able to accept the aforesaid contention of the petitioner's counsel. However, there is considerable merit in the petitioner's counsel's contention that the impugned order has been passed without granting personal hearing to the petitioner and that therefore, the impugned order has to go on this sole account. Even if this Court had not specifically directed the respondent to grant personal hearing, still, the respondent is obliged to do so.

6.Therefore, on these grounds, the order impugned in this writ petition is quashed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law within a



period of four weeks from the date of receipt of copy of the order. All the contentions of the petitioner are left open. WP(MD)No.6506 of 2016 is also allowed. No costs. Consequently, WMP(MD)Nos.5662 & 5663 of 2016 are closed.

WEB COPY

Sd/-

Assistant Registrar (CS-II)

// 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 (CT),
Thiruverumbur Assessment Circle (FAC),
Trichy - 20.

+1 CC to M/s.SPL GP (SR-9685[F] dated 09/03/2021)

W.P. (MD) Nos. 6505 & 6506 of 2016

08.03.2021

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