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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.06.2022

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.NO.11606 OF 2022

&

W.M.P.NO.11089 OF 2022

Roca Bathroom Products Private Limited
Represented by its Chief Financial Officer
Mr. K. Nirmal Kumar No. 41,
The Heritance Haddows Road,
Nungambakkam, Chennai - 600 006.

... Petitioner

Vs.

The Assistant Commissioner (ST) Harbour Assessment Circle
Office of the Assistant commissioner of Harbour Assessment
Circle No. 32, Elephant Gate Bridge Road
Integrated Commercial Tax Building,
Park Town, Chennai - 600 003

... Respondent

Prayer: Writ Petition filed under Article 226 of the
Constitution of India, to issue a Writ of Certiorari, to Call
for the records relating to the Revision order TIN
33620100485/2016-17 dated 30.03.2022 passed by the respondent
and to quash the same as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

Mr.C.Harsha Raj, learned Additional Government Pleader
accepts notice on behalf of the respondent and is in possession
of the requisite details to enable final disposal of the matter
at this juncture.



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2. The challenge is to an order of assessment dated 30.03.2022 under the Central Sales Tax Act, 1956 (in short 'Act') for the period 2016-17. The main challenge is on the ground of violation of principles of natural justice.

3. The petitioner had received a pre-assessment notice on 02.03.2022, wherein, in conclusion, the officer grants opportunity to the petitioner to file objections, if any, in writing along with supporting documents within 15 days from the date of receipt of copy of the notice. He also calls upon the petitioner to appear before the concerned respondent 'on any working days at 11:30 A.M.' within the stipulated time.

4. I am of the considered view that such an opportunity would not be effective insofar as there should be exactitude in terms of the date and time when an assessee is expected to attend the office of an officer to explain the returns filed. The officer certainly cannot be expected to be in attendance on all days at the stated time, bearing in mind the exigencies and the compulsions of his work.

5. That apart the petitioner has, in fact, appeared before the officer and filed a written objection on 16.03.2022, wherein it has reiterated its request for personal hearing by issuance of notice. The Officer has passed the impugned order without reference to its request.

6. In view of the circumstances as noticed above, I am of the view that there has been violation of principles of natural justice which shall be corrected by the Officer concerned by issuing notice afresh to the petitioner calling upon it to appear and passing of assessment order de novo, within a period of 8 weeks from today. Impugned order dated 30.03.2022 is set aside.

7. This writ petition is disposed as above. Consequently connected writ miscellaneous petition is closed. No Costs.

Sd/-

Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

nst/ska



To

The Assistant Commissioner (ST) Harbour Assessment Circle
Office of the Assistant commissioner of Harbour Assessment
Circle No. 32, Elephant Gate Bridge Road
Integrated Commercial Tax Building,
Park Town, Chennai - 600 003.

+1cc to Mr. Joseph Prabakar, Advocate, S.R.No.32176

+1cc to the Special Government Pleader(Taxes), S.R.No.32671

W.P.No.11606 of 2022 &
W.M.P.No.11089 of 2022

PA(CO)
RLP(01/07/2022)