



WEB COPY



W.P.No. 17924 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No. 17924 of 2021 and
WMP.No.19134 of 2021

M/s.Kanji Fabrications (P). Ltd.
Represented by its Directorate
P.M.Jayakrishnan
7-C, Pvt. Industrial Estate,
Pollachi Road,
Coimbatore-641 021.

...Petitioner

Vs.

The Assistant Commissioner (ST)
Kuniyamuthur Assessment Circle,
Coimbatore

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records of the respondent in CST No.282272/2010-11 and quash the impugned proceedings dated 26.02.2021.

For Petitioner : Mr.B.Raveendran

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

ORDER

Heard Mr.B.Raveendran, learned counsel for the petitioner and
Mr.C.Harsha Raj, learned Additional Government Pleader for the
respondent.



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2. The challenge is to order of assessment dated 26.02.2021 in terms of the provisions of the Central Sales Tax Act, 1957. The premise is violation of principles of the natural justice insofar as no notice was issued to the petitioner prior to passing of the impugned order and neither was the petitioner heard in person.

3. Though there is a counter in the matter, the specific averment of the petitioner in para 8 and ground (h) to the effect that no pre-assessment has been received has not even been adverted to, let alone meet. There is also no dispute on the position that no notice for personal hearing has been issued.

4. In light of the aforesaid and seeing as the impugned order relates to the period 2010-11, I see no purpose in remitting the matter to the Assessing Authority for denovo consideration. The impugned order of assessment is thus quashed and this writ petition is allowed. No costs. Connected miscellaneous petition is closed. No costs.

12.10.2022

Index : Yes/No
Speaking Order/Non speaking Order
ska



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To

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The Assistant Commissioner (ST)
Kuniyamuthur Assessment Circle,
Coimbatore



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DR.ANITA SUMANTH,J.
Ska

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