



WEB COPY



W.P.No. 17931 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.10.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No. 17931 of 2021 and
WMP.No.19139 of 2021

M/s.Kanji Precision Work (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.284087/2015-16 and quash the impugned proceedings dated 15.03.2021
passed therein.

For Petitioner : Mr.B.Raveendran

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



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ORDER

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

2. The challenge is to an order of assessment dated 15.03.2021 passed in terms of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') read with Central Sales Tax Act, 1956. The challenge to impugned assessment order is on the ground that no notice was issued to the petitioner prior to passing of the order.

3. There is a specific averment to this effect at para 6 of the affidavit filed in support of this writ petition. There is no counter filed answering, meeting or refuting this allegation and hence, the same is taken to be factually correct.

4. In light of the aforesaid, the impugned assessment order is set aside for want of compliance with the principles of natural justice. The petitioner will appear before the respondent on Thursday, the 27th of October, 2022 at 10.30 a.m. without awaiting any further notice in this regard with a response to the contents of impugned order dated 15.03.2021, treating the same to be a show cause notice.

5. After hearing the petitioner, the Assessing Authority shall pass an



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order within a period of four weeks from the date of hearing i.e. on or before 29.11.2022. Both parties shall adhere scrupulously to the timelines stipulated above, seeing as the proceedings relate to the period 2015-16.

6. This writ petition is disposed as above. No costs. Connected miscellaneous petition is closed. No costs.

12.10.2022

Index : Yes/No
Speaking Order
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To

The Assistant Commissioner (ST)
Kuniyamuthur Assessment Circle,
Coimbatore



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DR.ANITA SUMANTH,J.
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