



WEB COPY



W.P.No.35059 of 2022

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 28.12.2022

CORAM:

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.35059 of 2022  
and  
W.M.P.No.34499 of 2022

M/s.PHA India Pvt Ltd  
Represented by its Authorised Signatory  
Mr.Ragavendran  
C-16 and C-25, SIPCOT Industrial Park,  
Irrugattukottai, Sriperumbudur – 602 117.

..Petitioner

Vs

1. The Assistant Commissioner (ST),  
Sriperumbudur Assessment Circle,  
4/109, Vardharajapuram,  
Nazarathpet,  
Chennai – 600 123.
2. The Assistant Commissioner (ST),  
Thirukazhukundram Assessment Circle,  
42, Wahab Nagar,  
Thirukazhukundram – 603 109.
3. The Commissioner of Commercial Taxes,  
Ezhilagam, Chennai – 600 005.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to Order CST No.718317/2014-15 dated 15.07.2022 passed by the first respondent and quash the same.



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For Petitioner : M/s.Raghavan Ramabadran  
for Lakshmi Kumaran and  
Sridharan Attorneys

For Respondents : Ms.Amrita Dinakaran  
Government Advocate

**ORDER**

The writ petition is filed challenging the impugned order dated 15.07.2022 on the limited ground that the orders have been passed without grant of personal hearing.

2. The limited prayer of the writ petitioner is to grant personal hearing, to which, learned counsel for the respondents would submit that personal hearing will be granted and orders would be passed thereafter.

3. In view of the above submission, the impugned proceedings is set aside and the respondents are at liberty to pass fresh orders of assessment after granting a reasonable opportunity including personal hearing. It is open to the petitioner to submit all the supporting documents along with any additional objections, if required.



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4. In view of the above, this writ petition is disposed of.

There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

28.12.2022  
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Index:Yes/No  
Speaking order/Non-speaking order  
rap/drm

To

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MOHAMMED SHAFFIQ,J

(rap)

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