IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.07.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.4465 of 2021
and
W.M.P. No.5094 of 2021

Tvl.Kamaz Vectra Motors Limited,
(Formerly M/s.Tatra Udyog Limited)
7 & 8 SIPCOT Phase-I,
Hosur. ...Petitioner

Vs.

The Assistant Commissioner (ST),
Hosur (North-1), Hosur. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the impugned order dated 09.12.2020 in TNGST:3320893/01-02 on the file of the Respondent herein, and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent **:** Mr.Harsha Raj,
Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 09.12.2020 for the assessment year 2001-02. The original order of assessment was made vide order dated 24.03.2008 wherein Additional Sales Tax (hereinafter referred to as "AST") was not levied. Thereafter, a revision notice dated 30.03.2012 was issued wherein it was proposed to levy Additional Sales Tax. Before completion of reassessment, recovery notice came to be issued proposing to recover AST of Rs.12,90,521/-. The same was challenged before this Court in W.P.No.22388 of 2012 and the learned Single Judge was pleased to direct the respondents to pass orders after considering the objections of the petitioner. The relevant portions of the order dated 04.08.2020 reads as under:

> *"5. In the light of the above observation, the petitioner herein is granted liberty to give their reply to the show cause notice dated 30.03.2012, within a period of 4 weeks from the date of receipt of a copy of this order. On receipt of such a reply, the respondent herein shall consider the same on its own merits, after giving due opportunity of personal hearing to the petitioner, within a period of 8 weeks therefrom. If necessary, such personal hearing shall be extended through video*

conferecing. The respondent will also be at liberty to rely upon any decisions that may be in their favour also."

2. Pursuant to the above order of this Court, a reply was furnished by the petitioner dated 01.09.2020. Thereafter, the impugned order of assessment was passed. However, even in the impugned order, the assessing officer has proceeded to confirm without considering the objections filed, on an erroneous assumption, that even in the original order of assessment, AST was in fact levied.

3. The above assumption is clearly erroneous, when this was pointed out, Mr.Harsha Raj, the learned Additional Government Pleader for the Respondent, would fairly submit that they would re-do the assessment after hearing the petitioner.

4. The writ petition is disposed of with a direction to the respondent to grant an opportunity of personal hearing to the petitioner within a period of 6 weeks from the date of receipt of a copy of this order. The petitioner is at liberty to file their objections, if any, before or while appearing for

personal hearing. The same would then be considered and orders be passed by the Respondent within a period of 8 weeks therefrom. No costs. Consequently, the connected writ miscellaneous petitions are closed.

14.07.2023

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
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To:
The Assistant Commissioner (ST),
Hosur (North-1),
Hosur.

MOHAMMED SHAFFIQ, J.

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