IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.11745 of 2020
and
W.M.P.No.14437 of 2020

M/s. Bhansali Chemicals (Madras) Limited,
Rep by its Director Mr.K.Deepak Mehta,
108, 3rd Floor, Nainyiappa Naicken Street,
Chennai – 3. .. Petitioner

vs

The Assistant Commissioner (ST),
Moore Market Assessment Circle,
No.225, 2nd Floor, Integrated Commercial Tax Complex,
Elephant Gate Bridge Road,
Vepery, Chennai – 3. .. Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the file of the respondent in TNGST/0360816/2004-05 dated 30.06.20 and quash the same being violated the principles of natural justice, illegal, invalid and against the law and also law laid down by this Court.

For Petitioner	:	Mr.D.Vijayakumar
For Respondent	:	Mr.C.Harsha Raj Additional Government Pleader

ORDER

Heard Mr.D.Vijayakumar, learned counsel, for petitioner and Mr.C.Harsha Raj, learned Additional Government Pleader, for respondent.

2. An order of assessment passed under the provisions of Tamil Nadu General Sales Tax Act, 1959 for the period 2004 – 2005 is assailed primarily on the ground of violation of principles of natural justice.

3. Learned counsel for the petitioner would submit that effective hearing of the matter commenced in March, 2020 when the country had been on lockdown on account of Covid 19 pandemic. Thus, he only presses for another chance to make submissions before the authority.

4. I accede to the request made, in light of there being no strenuous objection to the same by Additional Government Pleader. The impugned order is thus set aside and this writ petition, allowed.

5. The petitioner will appear before the assessing authority on Friday i.e., 23.06.2023 without expecting any further notice and with a reply to show-cause notice dated 10.03.2020 and supporting documents, if any. Upon consideration of the same, after hearing the petitioner, an order of assessment shall be passed de novo, in accordance with law, within a period of four weeks from the date of personal hearing i.e., on or before 21.07.2023. Non-appearance on the said date will result in the petitioner forfeiting the benefit granted under this order and the impugned order will hence revive automatically without further reference to the petitioner. No costs. Connected miscellaneous petition is closed.

13.06.2023

Index:Yes/No
Neutral Citation:Yes/No
ssm

To:

The Assistant Commissioner (ST),
Moore Market Assessment Circle,
No.225, 2nd Floor, Integrated Commercial Tax Complex,
Elephant Gate Bridge Road,
Vepery, Chennai – 3.

DR. ANITA SUMANTH,J.

ssm

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