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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.08.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.13893 of 2021
and
W.M.P.Nos.14768 and 14769 of 2021

M/s.Sri Rajaganapathi Textile India (P) Ltd.,
Represented by its Managing Director
Mr.S.Shanmugham
40/33-A, Kongunagar 3rd Street,
Kongunagar,
Tirupur 641 607. ... Petitioner

v.

1.The Assistant Commissioner (ST)
Kongunagar Assessment Circle,
Tirupur 641 601.

2.The Assistant Commissioner (ST) (FAC)
Kongunagar Assesment Circle,
Tirupur 641 601. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the impugned proceedings of the first respondent in TIN:33782444499/2014-2015 dated 15.03.2021 and quash the same as passed in violation of principles of natural

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justice and to further direct the 1st respondent to grant a personal hearing to the petitioner as directed by this Court in W.P.No.8401 of 2019 by an order dated 06.11.2019 and also as requested by the petitioner in its letter dated 12.02.2021 and to pass a fresh assessment order in accordance with law.

For Petitioner : Mr.C.Sivasubramanian

For Respondents: Mr.Prashanth Kiran
Government Advocate

ORDER

The writ petition has been filed challenging the impugned order of assessment dated 15.03.2021 which is passed pursuant to the direction of this Court in W.P.No.8401 of 2019 dated 06.11.2019.

2. In the earlier round of litigation, this Court found that despite the fact that the petitioner had filed his objection, the assessment order came to be passed on the erroneous premise that no objection was filed. This Court vide order dated 06.11.2019 in W.P.No.8401 of 2019 was pleased to remit the matter back to the Assessing Officer to consider the objection and to pass orders after granting opportunity of personal hearing to the petitioner. Pursuant to the above order of this Court, a notice dated 08.01.2021 was issued to file documentary

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evidence in support of the claim made by the petitioner. In response, the petitioner filed their reply dated 12.02.2021, requesting the respondents to provide personal hearing on 20.02.2021. Thereafter, the impugned order of assessment dated 15.03.2021 came to be passed without even addressing the above request made by the petitioner. Admittedly, the above letter dated 12.02.2021 has also been received by the respondents. It is submitted by the learned counsel for the petitioner that the limited ground on which the impugned order of assessment has been challenged is non-consideration of the request made by the petitioner for personal hearing.

3. To the contrary, it was submitted by the learned counsel for the respondents that the opportunity of personal hearing was in fact granted earlier and therefore repeated request could not be entertained.

4. Heard both sides. Perused the material on record.

5. To a pointed question as to whether the request for personal hearing vide letter dated 12.02.2021 was considered, it was submitted by the learned

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counsel for the respondent that the impugned order of assessment does not disclose consideration of the same. In view of the same, the impugned order dated 15.03.2021 is set aside. The matter is remitted back to the Assessing Officer to redo the assessment in accordance with law within a period of 3 months from the date of receipt of a copy of this order after affording an reasonable opportunity of hearing.

6. With the above direction, the writ petition stands disposed of. No costs. Consequently, connected writ miscellaneous petitions are closed.

11.08.2023

Index: Yes/ No
Internet: Yes/No
Speaking / Non speaking order
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To:

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Kongunagar Assessment Circle,
Tirupur 641 601.

2.The Assistant Commissioner (ST) (FAC)
Kongunagar Assesment Circle,
Tirupur 641 601.

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MOHAMMED SHAFFIQ,J.

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