



WEB COPY



W.P.No.13865 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 12.06.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.13865 of 2023
and WMP No.13516 of 2023

Speed Works Trading Pvt. Ltd.,
Rep. by its Director K.D.Madan
No.20, Cenotaph Road, 2nd Lane
Teynampet, Chennai-600 018

... Petitioner

Vs

The Assistant Commissioner (ST)
Nungambakkam Assessment Circle
88, Mayor Ramanathan Salai
Chetpet, Chennai-600 031

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in RC.No.109/2023/A4 and quash the order dt. 13.04.2023 passed by the respondent herein and further direct the respondent to rectify the assessment for the assessment years 2007-08 to 2015-16 under the CST Act, 1956.

For Petitioner : Ms.G.Vardhini Karthik

For Respondent : Mr.Prashanth Kiran
Government Advocate



W.P.No.13865 of 2023

Read this order in conjunction with and in continuation of order dated

28.04.2023 that reads as follows:

Mr.V.Prasanth Kiran, learned Government Advocate, accepts notice for the respondent.

2. The impugned order under Section 84 does not communicate as to whether the petitioner has been heard.

3. Solely for the above purpose, let records be produced. Counter/written instructions on all allegations in affidavit, including on the aspect of personal hearing prior to passing of impugned order.

4. List on 12.06.2023 at the end of admission list. Interim stay till then.

2. Though no counter has been filed today, learned Government Advocate, who has the assistance of the Assessing Officer, who is present in Court, confirms the position that the petitioner was not heard prior to passing of the impugned order under Section 84 of the Tamil Nadu Value Added Tax Act, 2006.

3. In such circumstances and seeing as the impugned order is thus rendered in violation of principles of natural justice, the same is set aside.

4. The petitioner will appear before the respondent on 19.06.2023 at 10.30 a.m. along with any/all documents in support of its contentions, without



W.P.No.13865 of 2023

expecting any further notice in this regard. After hearing the petitioner and

considering the written submissions and the materials, if any, submitted, orders shall be passed afresh and in accordance with law by the respondent within period of four (4) weeks from date of personal hearing, i.e., on or before 17.07.2023.

5. This Writ Petition stands allowed. No costs. Connected Miscellaneous Petition is closed.

12.06.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral citation: Yes/No
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To

The Assistant Commissioner (ST)
Nungambakkam Assessment Circle
88, Mayor Ramanathan Salai
Chetpet, Chennai-600 031



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Dr.ANITA SUMANTH,J.

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