IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.15256 of 2022
and W.M.P.No.14428 of 2022

Tvl. Sri Amman Rice & Oil Mills,
Represented by its Partner,
Na.Muthusamy,
109, Utukuli Town Road,
Uthukuli R.S.,
Tirupur District. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Chennimalai Assessment Circle,
No.300, Bhavani Main Road,
Perundurai - 638 052. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the respondent in TNGST, 697505/1993-94, dated 03.06.2022 and quash the same as being contrary to the principles laid down by this Court in the judgment reported in 2020 (374) E.L.T. 15 (MAD) (Mr.J.SheikParith Vs 1.The commissioner of Customs (Seaport-Exports) Customs House, Rajaji Salai, Chennai - 600 001 and another).

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

The petitioner has challenged the impugned notice dated 03.06.2022 issued for the assessment year 1993 – 1994.

2. It appears that the petitioner has suffered an assessment order which was the subject matter of the appeal before the Appellate Assistant Commissioner, Erode in A.P.No.178 of 1999 which came to be allowed in favour of the petitioner on 09.02.2000. The matter was taken up for up for further appeal by the State before the Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in C.S.A. 307 of 2001. The Tribunal vide its order dated 26.06.2006 had set aside the order passed by the Appellate Assistant Commissioner (CT), Erode in A.P.No.178 of 1999. The order of the Appellate Tribunal directed the Authorities namely the respondent to get all the particulars and furnish the same to the petitioner and thereafter, proceed with the assessment proceedings.

3. The impugned notice is challenged by petitioner in the light of the decision of this Court in ***Mr.J.SheikParith Vs 1.The commissioner of Customs (Seaport-Exports) Customs House, Rajaji Salai, Chennai - 600 001 and another***, reported in ***2020 (374) E.L.T. 15 (MAD.***

4. I have considered the arguments advanced by the learned counsel for the petitioner as well as the learned Additional Government Pleader for the respondent.

5. The decision cited by learned counsel for the petitioner is not applicable to the facts of the present case, as the order was passed by the Appellate Tribunal remitting the case back to the respondent for passing a fresh order of assessment after furnishing the details to the petitioner. It appears that there are intervening prosecution proceedings also initiated against the petitioner and that the petitioner was also aware of the developments.

6. Considering the same, I do not find any merits in the present Writ Petition. The respondent shall pass a fresh speaking order within a

period of six months from the date of receipt of a copy of this order. It is open to the petitioner to file a detailed reply before the respondent so as to impress upon the respondent that the impugned proceedings is belated and therefore, it is liable to be dropped. It is further open to the petitioner to ask for the details to defend himself.

7. With the above liberty, this Writ Petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

17.08.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

gba

To

The Assistant Commissioner (ST)
Chennimalai Assessment Circle,
No.300, Bhavani Main Road,
Perundurai - 638 052.

C.SARAVANAN, J.
gba

W.P.No.15256 of 2022
and W.M.P.No.14428 of 2022

17.08.2023