IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **02.08.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.18985 of 2024
and W.M.P.Nos.20836 & 20837 of 2024

Tvl. Arudra Engineering Private Limited
Represented by its Managing Director
R.Natraj
No.79 (Old No.29/9), Valmili Street,
Thiruvanmiyur, Chennai 600 041. ... Petitioner

-vs-

The Assistant Commissioner (ST),
Harbour Assessment Circle,
Room No.325, 3rd Floor,
Integrated Commercial Tax Buildings,
Station: No.32, Elephant Gate Bridge Road,
Chennai 600 003. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the respondent order dated 15.04.2024 passed in TIN: 33940100115 / 2015-2016 and quash the same as it has been in violation of principles of natural justice.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.C.Harsha Raj, AGP (T)

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ORDER

By an appellate order dated 21.07.2023, the assessing officer was directed to grant concession on the turnover covered by the C-Forms after verifying the genuineness thereof. The order impugned herein was issued pursuant thereto.

2. Learned counsel for the petitioner referred to the impugned order and submitted that the finding was recorded therein that the C-Forms submitted by the petitioner are not genuine. He further contends that such conclusion was recorded without providing an opportunity to the petitioner to establish the genuineness of the C-

Forms concerned.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He submits that the impugned order was issued on the basis of directions from the appellate authority to specifically examine the genuineness of the C-Forms.

4. The impugned order was preceded by notice dated 19.01.2024 calling upon the dealer to submit documents listed therein. Such notice did not call upon the petitioner to establish the genuineness of the C-Forms. In those circumstances, the petitioner did not have a reasonable opportunity to establish that the C-Forms were genuine. On this limited ground, the matter requires re-consideration.

5. Therefore, impugned order dated 15.04.2024 is set aside and the matter is remanded for re-consideration. The petitioner is

permitted to submit a reply and enclose relevant documents with regard to the C-Forms. Such reply shall be submitted within a period of ***fifteen days*** from the date of receipt of a copy of this order. Upon receipt of such reply and after providing a reasonable opportunity to the petitioner, including a personal hearing, the respondent is directed to issue a fresh order within ***three months*** from the date of receipt of the petitioner's reply.

6. W.P.No.18985 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.20836 and 20837 of 2024 are closed.

02.08.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

The Assistant Commissioner (ST),
Harbour Assessment Circle,
Room No.325, 3rd Floor,
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SENTHILKUMAR RAMAMOORTHY,J

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