



W.P.No.12722 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.03.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

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&

W.M.P.No.13214 of 2019

M/s. Vinayaka Alloys (P) Limited  
Rep. by its Managing Director  
M.Ashok Kumar Jain  
No.B-48E, SIPCOT, Gummidipoondi  
Tamil Nadu and having its  
regd. Office at 2A, Prince Apartments  
18/59, Ormes Road, Kilpauk  
Chennai 600 010.

.. Petitioner

Vs.

1. The Central Sales Appellate Authority  
5<sup>th</sup> Floor, NDMC Building, Yashwanth Place  
Satya Mark, Chanakyapuri  
New Delhi 110 021.
2. The State of Tamil Nadu  
Rep. by the Deputy Commissioner (CT)  
Chennai (South)  
Commercial Tax Buildings  
Chennai 600 006.



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3. The Tamil Nadu Sales Tax Appellate Tribunal

(Additional Bench)

Rep. by its Secretary

Chennai.

4. The Appellate Assistant Commissioner (CT) V

Now upgraded as Appellate Deputy Commissioner (CT)V

Kanchipuram.

5. The Commercial Tax Officer

Ponneri Assessment Circle

Ponneri.

6. The State of Karnataka

Rep. by the Secretary to Government

Department of Revenue, Bangalore

Karnataka.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorari to call for the impugned proceedings of the first respondent in F.No.CST/5 – 6/2014/145 dated 20.12.2018 relating to the assessment year CST 1995-96 and to quash the same as passed contrary to the provisions of the Central Sales Tax Act, 1956 and against the law laid down by the Supreme Court and High Courts in catena of decisions.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.TNC Kaushik  
Additional Government Pleader  
for Respondents 2, 4 & 5

R3 - Tribunal



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**ORDER**  
(Order of the Court was made  
by the Hon'ble Chief Justice)

After the petition was heard for sometime, Shri. Rajkumar sought leave of the Court to withdraw the petition with liberty to raise all the points before the Assessing Officer.

2. Shri. Kaushik submitted that in view of the remand by the Tribunal to the Assessing Officer to make further enquiries, a fresh assessment order will be passed, in accordance with law, after giving personal hearing to petitioner.

3. The Assessing Officer shall provide a list of details that will be required to be filed by petitioner and complete the assessment after making necessary enquiries and pass detailed assessment order dealing with all the submissions of petitioner by 30.06.2025. The notice for personal hearing shall be given at least five working days in advance. If the Assessing Officer is going to rely on any judgment or rulings of any Court or Tribunal, a list



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thereof shall be made available along with notice for personal hearing so that petitioner will be able to deal with or distinguish the same. If the Assessing Officer is going to rely on any document, copies thereof shall be made available to petitioner and petitioner will be given two weeks' time to deal with/submit further objections/explanations.

4. We clarify that we have not made any observation on the merits of the matter.

5. Petition is disposed of. There shall be no order as to costs. Consequently, the interim application also stands disposed of.

(K.R.SHRIRAM, CJ)

(MOHAMMED SHAFFIQ.J.)

25.03.2025

Index : Yes/No  
Neutral Citation : Yes/No

kpl



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To

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THE HON'BLE CHIEF JUSTICE  
AND  
MOHAMMED SHAFFIQ.J.

(kpl)

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