
(2011) 06 MAD CK 0413

In the Madras High Court

Case No : Writ Petition No. 14641 of 2011 and M.P. No. 1 of 2011

Texxone Pvt. Ltd.

APPELLANT

Vs

The Assistant Commissioner (CT)

RESPONDENT

Date of Decision : 23-06-2011

Acts Referred:

Citation : (2011) 06 MAD CK 0413

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : S.N. Kirubanandam, for the Appellant; Kanmani Annamalai, Special Government Pleader (Taxes), for the Respondent

Final Decision : Dismissed

Judgement

M. Jaichandren, J.—The learned Counsel appearing on behalf of the Petitioner and the learned Special Government Pleader for Taxes, appearing on behalf of the Respondent.

2. The main contention of the learned Counsel appearing on behalf of the Petitioner is that the Petitioner had not been given an opportunity to show that certain items relating to which the assessment had been made are exempted from payment of Central Sales Tax. He had further submitted that No. personal hearing had been given to the Petitioner before the impugned order, dated 18.04.2011, had been passed by the Respondent.

3. The learned Special Government Pleader (Taxes) appearing on behalf of the Respondent, had not been in a position to show that an opportunity of personal hearing had been given to the Petitioner.

4. Hence, the impugned order of the Respondent, dated 18.04.2011, is set aside. The Respondent shall issue a fresh notice to the Petitioner, relating to CSTN Order 691060/2007-08. On receipt of the notice to be issued by the Respondent, the Petitioner shall raise the necessary objections and produce all the relevant documents in support of the contentions raised on behalf of the Petitioner, within

the time limit, prescribed in the notice to be issued by the Respondent. On receipt of the objections to be raised by the Petitioner, the Respondent shall consider the same and pass appropriate orders thereon, on merits and in accordance with law, as expeditiously as possible.

The writ petition is ordered accordingly. No. costs. Consequently, connected miscellaneous petition is also closed.