

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.10.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.12271 of 2020
and WMP.No.15056 of 2020

M/s. Clean Switch India Pvt. Ltd.,
Rep.by Director,
Plot.102/36 1st Floor,
Defence officers colony,
Ekkattuthangal Chennai -32. ... Petitioner

.Vs.

The State Tax Officer ,
Nandambakkam Assessment Circle,
17, Loganathan Nagar 2nd Street,
Choolaimedu, Chennai -94. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the respondent in TIN 33970907769/2015-16 and to quash the order dated 24.01.2020 as far as the reversal of ITC of Rs.2,39,56,486/- and consequential penalty of Rs.1,19,78,243/- is concerned.

For Petitioner : Mr.Aditya Reddy

For Respondent : Ms.G.Dhanamadhri,
Government Advocate (Taxes)

O R D E R

Heard Mr.Aditya Reddy, learned counsel for the petitioner and Ms.Dhanamadhri, learned Government Advocate for the respondent. Though no counter had been filed in this matter Ms.Dhanamadhri is armed with instructions to proceed with the matter. By consent expressed by both learned counsel, this writ petition is disposed finally even at this stage.

2. Learned counsel for the Revenue would fairly admit the position that though the petitioner has, prior to completion of

assessment sought particulars of the dealers whose registrations are stated to be cancelled and with whom the petitioner had engaged in business transactions, the said particulars were not furnished. It is only in the impugned order of assessment that a portion of the particulars are reflected. The impugned order of assessment is thus bad in law insofar as no effective opportunity has been granted to the petitioner and the same is thus set aside.

3. Let the impugned order of assessment dated 24.01.2020 be treated as a show cause notice in response to which, the petitioner will file a preliminary reply within a period of four weeks from today without awaiting any further notice in this regard. If a reply is received from the petitioner within four (4) weeks, proceedings for assessment shall be taken up, the petitioner heard and an order of assessment be passed denovo in accordance with law.

4. This Writ Petition is disposed in the aforesaid terms. Consequently connected miscellaneous petition is closed. No costs.

Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The State Tax Officer ,
Nandambakkam Assessment Circle,
17 Loganathan Nagar , 2nd Street,
Choolaimedu, Chennai -94.

+1cc to the Spl. Government Pleader (Taxes), Sr.No.33461

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gj (co)
rr ii (05/11/2020)