

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P. Nos.8443 of 2021
and
WMP. Nos.8986 & 8988 of 2021

SRS Travels and Logistics Pvt Ltd,
Rep by its Authorized Signatory,
K.T.Rajashekhara,
S/o.Kari Thimme Gowda,
No.6/21, Shriji Majestic Complex,
Kaliyamman Koil Street, Koyambedu.
Chennai-107.

...Petitioner

Vs.

1.The Sales Tax officer
Inspection cell Group III, Inspection II,
Office of the DC (ST), Inspection II, No.1,
Greams Road, PAPJM Building, Chennai- 600 006.

2. Sales Tax Officer,
Collection and Arrear Cell,
Office of the Deputy Commissioner,
Inspection -II, No.1, Greams Road,
Chennai- 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ Certiorari to call for the records pertaining to impugned order No.33AARCS6955J1ZN/2019- 20 dated 29.10.2020 on the files of the 1st Respondent herein and quash the same.

For Petitioner : Mr.Harish BinduMadhavan

For Respondents : Mr.ANR.Jayaprathap
Government Advocate

ORDER

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondent, who has been served with the papers and thus prepared to argue the matter finally even at the stage of admission. Hence, by consent of both sides, this Writ Petition is disposed finally, even at this stage.

2. The short point agitated is violation of principles of natural justice. The impugned order in this case is dated 29.10.2020 and a perusal of the date on which the notices have been issued and the date on which the hearings have been posted would indicate that they span the period when COVID-19 pandemic was at its peak between February and August, 2020.

3. The sequence of dates and events has not been disputed by the learned Government Advocate. Thus, there is really no justification for the impugned order to have been passed with the Officer recording that there is no attendance by the petitioner, particularly when it has been brought to the notice of the Officer that the authorized representative of the petitioner is out of the State of Tamil Nadu and hence, there is some difficulty in travelling.

4. The impugned order is thus set aside on this short point. Let the petitioner appear before the first respondent on Friday the 16th of April, 2021 at 10.30 a.m. along with any materials in support of their contention, without awaiting any further notice in this regard. After affording a reasonable opportunity of hearing to the petitioner and considering the materials, if any filed, orders be passed de novo within a period of six (6) weeks from the date of first hearing.

5. This writ petition is allowed and connected Miscellaneous Petitions are closed. No costs.

Sd/-

Assistant Registrar (CS III)

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

To

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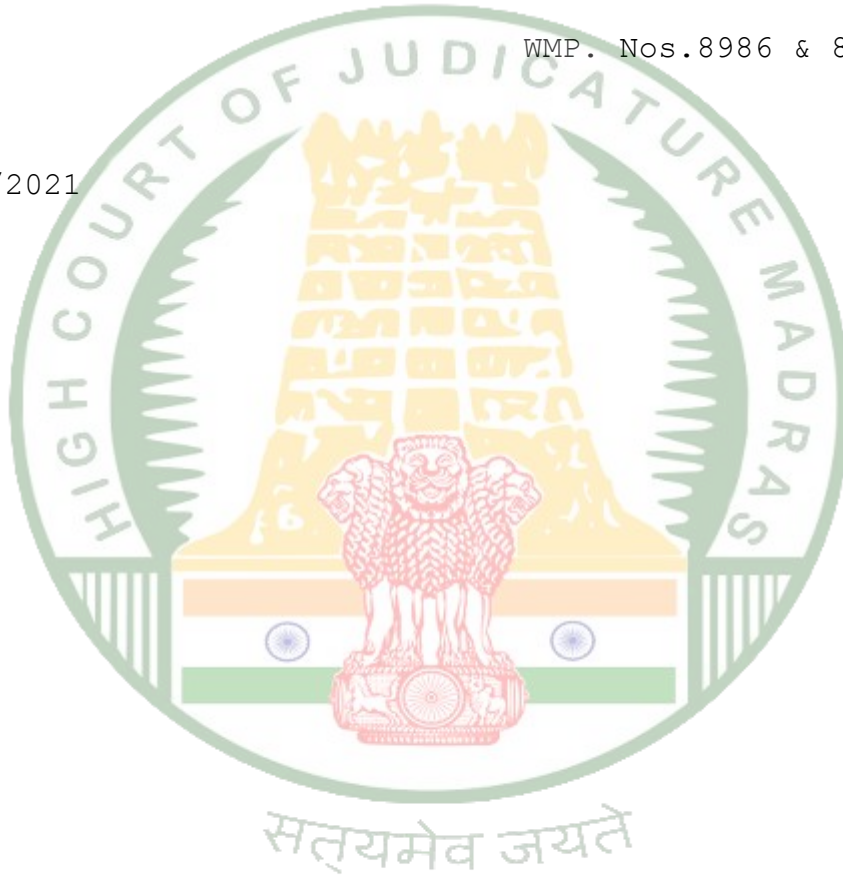
+1cc to the Special Government Pleader (Taxes) Sr.22006

W.P. Nos.8443 of 2021

and

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srg 14/06/2021



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