

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.9175, 9178 & 9180 of 2021
& WMP.No.9714, 9715, 9716, 9718, 9719 & 9720 of 2021

S.R.S.Travels,
Represented by its Authorized Signatory,
Mr.K.T.Rajashekhara

...Petitioner in all WPs

Vs.

1.The State Tax Officer,
Inspection Cell Group II,
Office of the DC (ST) Inspection II,
No.1, Greams Road, PAPJM Building,
Chennai-600006

2.Sales Tax Officer,
Collection & Arrear Cell,
Office of the Deputy Commissioner,
Inspection-II No.1, Greams Road,
Chennai-600006

...Respondents in all WPs

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorari calling for the records pertaining to impugned order bearing no.33ACOPR3818F1ZH/2017-18, 2018-19 and 2019-20 dated 29.10.2020 on the files of the 1st respondent herein and quash the same.

In all WPs

For Petitioner

:Mr.Harish Bindumadhavan

For Respondents

:Mr.ANR Jayaprathap
Government Advocate

C O M M O N O R D E R

Mr.ANR Jayaprathap, learned Government Advocate accepts notice for the respondents and is ready to argue the matter seeing as the short argument advanced is violation of principles of natural justice. Thus, by consent of both learned counsel,

this matter is disposed by way of a final order even at the time of admission.

2. The impugned orders are dated 29.10.2020 for the period 2017-18 to 2019-20. I have had occasion to consider a similar challenge on the ground of violation of principle of natural justice in the case of a sister concern of this petitioner and in W.P.No.8443 of 2021 by order dated 01.04.2021 have stated as follows:

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondent, who has been served with the papers and is 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 its 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.

3. In this case as well, the first notice has been issued by the first respondent on 17.03.2020. The proceedings appears to have been initiated by issuance of a show cause notice dated 25.02.2020 and notices for hearing have been issued in March, July and August 2020 in the thick of the first round of the pandemic. Though the petitioner has been responding to the notices, its prayer before the officer was to the effect that some time be afforded to it to respond seeing as its main business operations were in Bangalore and they would be assisted from there. This request was rejected and the impugned orders passed.

4. In this matter as well, I am of the view that there has been a violation of principles of natural justice and hence the order passed in W.P.No.8443 of 2021 is passed in this matter as well. Let proceedings be completed within a period of three weeks from today along with hearings in the matter remanded in W.P.No.8443 of 2021.

5. These writ petitions are disposed in the above terms. Connected miscellaneous petitions are closed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1.The State Tax Officer,
Inspection Cell Group II,
Office of the DC (ST) Inspection II,
No.1, Greams Road, PAPJM Building,
Chennai-600006

2.Sales Tax Officer,
Collection & Arrear Cell,
Office of the Deputy Commissioner,
Inspection-II No.1, Greams Road,
Chennai-600006

+1 CC to The Special Government Pleader sr 23188.

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RLD(CO)
SP(24/06/2021)