

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NOS.4209 & 4211 OF 2021

AND

W.M.P.NOS.4808 & 4809 OF 2021

Tvl.Trimex Industries Private Limited,
Company Secretary, Mr S Sudhakaram,
4th Floor, Subbaraya Avenue,
CP Ramaswamy Road,
Alwarpet, Chennai 600 018.

... Petitioner in both W.Ps.

Vs.

The State Tax Officer,
Alwarpet Assessment Circle,
Room No.207, Second Floor,
Commercial Taxes & Registration
Department Building,
Government Farm Village, Nandanam,
Chennai - 600 035.

... Respondent in both W.Ps.

Prayer in W.P.No.4209 of 2021:

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the impugned order in reference No CST No.718389/2015-16 dated 15.12.2020 from the file of the Respondent herein, quash the same.

Prayer in W.P.No.4211 of 2021:

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the impugned order in reference No CST No.718389/2016-17 dated 15.12.2020 from the file of the Respondent herein, quash the same.

For Petitioner : Mr.N.V.Balaji
(in both W.Ps)

For Respondent : M/s.G.Dhanamadhri,
(in both W.Ps) Government Advocate

C O M M O N O R D E R

The impugned order has been challenged on the ground that the notice was issued to the petitioner on 17.02.2020 for the Assessment year 2015-2016. Since the impugned order has been passed without giving an opportunity to file a reply to the petitioner, I am inclined to interfere by quashing the impugned order and the case back to the respondent to pass a fresh order within a period of 45 days from the date of receipt of a copy of this order. The petitioner is directed to file a reply to the notice dated 17.02.2020 within a period of 15 days from the date of receipt of a copy of this order. The respondent shall thereafter pass appropriate order in accordance with law within a period of three months from the date of receipt of this order. Needless to state, the petitioner shall be heard before such orders are passed.

2.Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer,
Alwarpet Assessment Circle,
Room No.207, Second Floor,
Commercial Taxes & Registration

Department Building,
Government Farm Village, Nandanam,
Chennai - 600 035.

+2cc to Mr.N.V.Balaji, Advocate, S.R.No.11938 & 11939

W.P.Nos.4209 & 4211 of 2021
and
W.M.P.Nos.4808 & 4809 of 2021

AK-II(CO)
CS/01/04/2021