IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.14721 of 2020&
WMP. No.18292 of 2020

M/s.S.K.Trading
Rep by its Proprietor
No 9/A 3rd East Cross Road,
Gandhi Nagar, Vellore ...Petitioner

Vs.

State Tax Officer
Gudiyatham (East) Assessment Circle,
Gudiyatham ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorarified mandamus calling for the records of the respondent and quash the order passed by the Respondent in TIN 33574244886/2012-2013 dated 29.3.2019 and direct the respondent to pass fresh orders as per the Circular instructions of the Commissioner of Commercial Taxes Chennai in Circular No. 3/2019 (Q1/39643/2018) dated 18.01.2019 after providing an opportunity of personnel hearing to the petitioner.

For Petitioner : Mr.C.Baktha Siromoni
For Respondent : Mr.ANR Jayaprathap
Government Advocate

O R D E R

The petitioner has challenged order dated 29.03.2019 wherein the sole issue raised concerns an alleged mismatch of particulars contained in the returns of the petitioner with those of the selling/purchasing dealers. The original assessment passed was set aside by this Court on 11.06.2018 in W.P.No.13970 to 13972 of 2018 to enable the petitioner to submit objections, obtain details from the revenue in support of their allegation of mismatch and to establish their stand in regard to the turnover returned. Notices appear to have been issued pursuant to the order of remand. However, there was no appearance and hence the impugned order has come to be passed.

2. This writ petition has been filed only on 08.10.2020 and hence the petitioner was first called upon to explain the question of laches. Two typed sets have been filed, one dated 11.12.2020 and second dated 21.04.2021, containing medical records relating to treatment undergone by Mr.Saravanan proprietor of the petitioners' sole proprietary for carcinoma of the tongue from 15.05.2013 onwards. Subsequent records refer to hospital receipts and treatment taken for the aforesaid condition. Learned Revenue Counsel has been served and also does not raise any objection on the justification of delay in approaching this Court. Thus, on the question of delay in approaching this Court, I am satisfied with the reasons put forth and condone the same.

3. Coming to the merits, since the petitioner has not availed personal hearing furnished by the respondent in the light of the justifiable reasons as noticed by me in the preceding paragraphs, the impugned order is set aside to afford a final opportunity to the petitioner to ensure that all the material relied upon by the revenue is supplied to the petitioner, objections sought and an order of assessment passed de novo, all within a period of eight weeks from today, after hearing the petitioner or his authorised representative either by way of physical hearing or virtually as may be mutually convenient.

4. This writ petition is disposed as above. Connected, miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

ska

To

State Tax Officer
Gudiyatham (East) Assessment Circle, Gudiyatham

+1cc to Mr.C.Baktha Siromoni, Advocate SR.No.25618

+2cc to Special Government Pleader (Taxes) SR.No.25711, 17626

W.P. No.14721 of 2020&
WMP. No.18292 of 2020

RK(CO) GMY(01/07/2021)