



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.07.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.17760 of 2020
and WMP No.22017 of 2020

Tvl. Senthil Textiles,
represented by its Partner A.P.Velusami
No.302, Andipalayam, Mangalam Road,
Tirupur - 641 681.

...Petitioner

Vs.

The Assistant Commissioner (ST)
Rural - II Assessment Circle,
Tirupur.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari calling for the records on the files of the respondent in TIN 33902385069/13-14 dated 28.10.2020 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan
For Respondents : Mr.TNC.Kaushik
Government Advocate

O R D E R

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.TNC.Kaushik, learned Government Advocate for the respondents.

2. The challenge is to order of assessment dated 28.10.2020 passed in the thick of the on-going COVID - 19 pandemic. A pre-assessment notice was issued by the respondent officer on 13.07.2020 immediately after the lifting of the nation wide lockdown calling for books of accounts, to which the petitioner, vide reply dated 11.08.2020, expressed hardships on account of the pandemic, citing lack of transport and non-availability of staff. A postponement of the hearing to an alternate date was sought. On 04.08.2020, the Officer reiterates the request for filing of objections with supporting documents and again on 18.08.2020, the petitioner reiterates the difficulties faced by it.



3. On 28.10.2020, the impugned order has come to be passed without further reference to the petitioner and without reference to the request made on 18.08.2020. The petitioner is a partnership firm and the deponent to the affidavit filed in support of the Writ Petition, a senior citizen, appears to have been affected by COVID-19 and admitted in hospital on 01.10.2020. Medical records in support of the same have been enclosed .

4. It is very unfortunate the respondent has made a farce of the assessment procedure, passing the order in gross violation of the principles of natural justice.

5. The impugned order is thus set aside and the Writ Petition allowed. No costs. Connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS VII)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (ST)
Rural - II Assessment Circle,
Tirupur.

+1 cc to Government Pleader (Taxes) Sr.No. 30937

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and WMP No.22017 of 2020

PMK (CO)

B.VC (15.07.2021)