IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.22783 OF 2021
AND
W.M.P.NO.24007 OF 2021
(THROUGH VIDEO CONFERENCING)

Tvl. Jannath Traders,
Rep. by its Proprietor
Nazar Khan Haja Mohideen
S/o Haja Mohideen,
No.8/1, New No. 4, Powder Mill First Street,
Chennai - 04. ... Petitioner

Vs

1. The Commissioner of Commercial Taxes,
Ezhilagam,
Chipauk
Chennai - 5.

2. The State Tax Officer,
Mandaveli Assessment Circle,
Room No. 423, 4th Floor,
South Towers, Integrated Commercial Taxes Building,
No.571, Anna Salai, Nandanam,
Chennai - 600 035. ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus or direction in the nature of a writ to quash the impugned order No. 33ABGPH9844L1ZA dated 28.07.2021 passed by the 2nd respondent The State Tax Officer, Mandaveli Assessment Circle, for the financial period of April 2018 to March 2019 and direct the 1st respondent to release the electronic credit ledger which had been blocked by Commercial Tax Department on 04.08.202 and 14.08.2020.

For Petitioner : Mr. J. Ashish

For Respondent : Ms. Amirta Dinakaran
Government Counsel

ORDER

The petitioner was issued with a show cause notices, dated 27.08.2020 seeking to demand a sum of Rs.17,84,596/- and another sum of Rs.1,10,160/-, thereafter, a revised intimation notice was issued. The respondents thereafter fixed a date of hearing and had also given further opportunity to file reply by their notice, dated 21.06.2021.

2. It is the case of the writ petitioner that the intimation was received by the writ petitioner on 16.07.2021 and therefore, a request was made for further time. The respondents thereafter issued a notice on 27.07.2021 and had granted 15 days time period to the petitioner to appear for personal hearing. However, it is noticed that the impugned order was passed on the following dates without giving adequate time to the writ petitioner for the personal hearing. It is evident that the impugned order has been passed by not granting adequate time to the petitioner to attend for the personal hearing. The impugned order has been passed in violation of the principles of natural justice.

3. Considering the fact that the impugned order has been passed in violation of principles of natural justice, the same is quashed. The case is remitted back to the 2nd respondent to pass a speaking order, after following the principles of natural justice, within a period of three months from the date of receipt of this order. The proposal in notice issued on 27.08.2020 is skeletal and does not clearly make out the case to demand the tax proposed therein. Considering the same, the respondents are directed to issue a corrigendum to the notices detailing the manner in which the amount is proposed to be demanded, within a period of 30 days from the date of receipt of this order.

4. With the above observation, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

ssn/nst

To

1. The Commissioner of Commercial Taxes,
   Ezhilagam, Chipauk
   Chennai - 5.

2. The State Tax Officer,
   Mandaveli Assessment Circle,
   Room No. 423, 4th Floor,
   South Towers, Integrated Commercial Taxes Building,
   No.571, Anna Salai, Nandanam,
   Chennai - 600 035.

+1cc to Mr.J.Ashish, Advocate, S.R.No.57778
+1cc to the Special Government Pleader (Taxes), S.R.No.57993

W.P.No.22783 of 2021
and
W.M.P.No.24007 of 2021

PL(CO)
PM/02/12/2021