



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23969 of 2021
and
W.M.P.No.25288 of 2021

(Through Video Conferencing)

Dixcy Textiles Private Limited,
Represented by its Authorised Signatory,
Mr.Krishnamani Subramanian,
No.9-11, Kizhakkal Thottam,
Sakthi Nagar, Tirupur - 641 607. ... Petitioner

Vs

The Assistant Commissioner (CT),
Central-I Assessment Circle,
Tirupur Kumaran Road,
Tirupur - 638 601. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the impugned proceedings of the respondent passed in TIN No.33682403232/ 2013-2014 dated 22.07.2021 and quash the same and further direct the respondent to redo the assessment in accordance with law.

For Petitioner : Mr.N.Murali

For Respondent : Mr.D.Ravichander
Government Counsel

ORDER

The petitioner has challenged the impugned order dated 22.07.2021 for the Assessment Year 2013-2014. By the impugned order, the respondent has confirmed the demand proposed in the notice dated 28.04.2021.

2. The admitted facts of the case are that prior to the said notice, three other notices were earlier issued to the petitioner on 26.10.2016, 26.10.2018 and 10.01.2020. Of the three above mentioned notices, the petitioner has not replied to



the notices dated 26.10.2016 and 10.01.2020.

3. Thus of the four notices issued for the above Assessment Year, the petitioner has replied to two of the notices and for two of them the petitioner had not replied. The last mentioned notice dated 28.04.2021 was issued when the country was under the second lock down and was still grappling with the outbreak of Covid-19 pandemic. Though the impugned order has been passed recording that the petitioner has not replied to the last mentioned notice dated 28.04.2021, this is a fit case to interfere by quashing the impugned Assessment Order by remitting the case back to the respondent to pass a fresh order on merits as the petitioner did not get adequate opportunity to reply.

4. Therefore, the impugned Assessment Order stands quashed. The respondent is directed to pass appropriate order preferably within a period of forty five days from the date of receipt of a copy of this order.

5. The petitioner is given liberty to file additional reply/representation, if any, to the last mentioned notice dated 28.04.2021 within a period of fifteen days from the date of receipt of a copy of this order. The respondent shall thereafter pass appropriate order on merits and in accordance with law within a period of thirty days of receipt of additional reply/representation of the petitioner.

6. This writ petition stands disposed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

arb

To

The Assistant Commissioner (CT),
Central-I Assessment Circle,
Tirupur Kumaran Road,
Tirupur - 638 601.

+lcc to M/s.N.Murali, Advocate, S.R.No.57807
+lcc to the Government Pleader, S.R.No.58153

W.P.No.23969 of 2021
and

W.M.P.No.25288 of 2021

KSM(CO)
SB(30/11/2021)