



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25308 of 2021
and
W.M.P.No.26714 of 2021

(Through Video Conferencing)

M/s.Ramesh Electricals,
Represented by its Managing Partner
Sreenivasan,
No.734, Nakeeran Street,
First Floor, Phase III,
Sathuvacheri, Vellore,
Vellore District - 632 009.

... Petitioner

Vs

The State Tax Officer,
Vellore (Rural), Vellore,
Vellore District.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent in its impugned proceedings made in TIN:33504324707/2015-2016 dated 13.07.2021 quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.S.Rajasekar

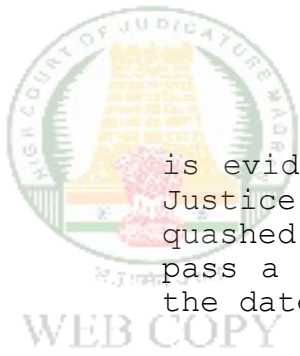
For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent. I have perused the impugned order dated 13.07.2021 passed by the respondent for the Assessment Year 2015-2016.

2. The facts on record indicates that the petitioner was issued with a notice on 19.11.2019. Though the petitioner has not replied to the notice before passing the impugned order, the respondent has also not called the petitioner for a personal hearing and the impugned order has been passed on 13.07.2021.

3. Considering the fact that the petitioner did not get an opportunity to appear in person for a personal hearing, it



is evident that there is a violation of Principles of Natural Justice. Considering the same, the impugned order stands quashed and the case is remitted back to the respondent to pass a speaking order within a period of forty five days from the date of receipt of a copy of this order.

4. The petitioner is given liberty to file a reply, if any, within a period of thirty days from the date of receipt of a copy of this order. The petitioner shall appear for the first hearing before the respondent on 10.01.2022.

5. This Writ Petition stands allowed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

arb/nst
To

The State Tax Officer,
Vellore (Rural), Vellore,
Vellore District.

+1 cc to Spl.Government Pleader Taxex Sr.NO. 63235
W.P.No.25308 of 2021
and
W.M.P.No.26714 of 2021

SSI(CO)
A.SK(14.12.2021)