



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.02.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.3392 of 2021

and

W.M.P.(MD)No.2752 of 2021

WEB COPY

M/s.Meenakshi Fabrics,
Represented by its Partner P.Ramesh Kumar,
Shed No.88, SIDCO Industrial Estate,
Kappalur, Madurai.

... Petitioner

Vs

The Assistant Commissioner (ST)
Thirupparankundram Assessment Circle,
Commercial Tax Building,
Madurai.

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records in TIN 33566234216/2016-17, dated 06.01.2021 issued by the respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass assessment order afresh including the opportunity of being heard .

For Petitioner	: Mr.S.Karunakar
For Respondent	: Mrs.J.Padmavathi Devi Special Government Pleader

ORDER

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent.

2.The petitioner challenges the impugned order dated 06.01.2021, whereby, the petitioner has been called upon to pay tax with penalty. The order impugned in the writ petition is liable to be quashed for the sole reason that the petitioner's reply has not at all been considered. The impugned order reads that the petitioner has not filed any reply. But the petitioner has filed a detailed reply dated 02.11.2020.In the delivery book, the acknowledgement has also been given. It has been received on 12.11.2020. That being the factual position, the respondent could not have proceeded on the premise that the petitioner did not respond to the show cause notice.

3.On this sole ground, the impugned order is quashed. The Writ Petition is allowed. The matter is remitted to the file of the respondent to pass order afresh in accordance with law after



considering the petitioner's reply. If the respondent is not satisfied with the petitioner's reply, then personal hearing notice will be afforded. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CSIII)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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Note :In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

The Assistant Commissioner (ST)
Thirupparankundram Assessment Circle,
Commercial Tax Building,
Madurai.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-6600[F] dated 23/02/2021)

+1 CC to M/s.SPL GP (SR-6960[F] dated 24/02/2021)

W.P. (MD)No.3392 of 2021
22.02.2021

VR (CO)

KB(04.03.2021) 2P 4C