



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.06.2022

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.NO.11425 OF 2019

AND

WMP NO.11702 OF 2019

MJG Traders
represented by its Proprietor
Pondy Tindivanam Road
Vanur Taluk

... Petitioner

Vs.

The State Tax Officer (Addl.)
Tindivanam.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in respect of the proceedings in TIN No.33664722998/2013-14 dated 20.06.2018 and quash the same.

For Petitioner	:	Mr.Adithya Reddy
For Respondents	:	Mr.R.Siddharth Government Advocate

O R D E R

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.R.Siddharth, learned Government Advocate for the respondent.

2. The challenge to the impugned order fails, since, admittedly the petitioner has not appeared before the Assessing Authority in response to notice dated 27.10.2017. The respondent had granted an opportunity to the petitioner to file its objections in writing within 15 days.



3. The notice also provides for an opportunity of personal hearing by listing the matter on 14.11.2017 at 11.00 a.m. at the chamber of the respondent officer. The petitioner was directed to be present with all relevant documents in support of its case. Despite admittedly having receiving the aforesaid notice, the petitioner has neither filed its objections before the officer nor has bothered to appear on the stated date and time. It is, hence, that the impugned order has come to be passed confirming the proposal for assessment and levy of penalty.

4. In such circumstances and since there is no error in the procedure that has been followed by the respondent in framing of the assessment, I am disinclined to go into the merits of the matter. Submissions, if any, in regard to the assessment proposals ought to have been placed before the officer for his appreciation, and there is no explanation tendered for the petitioner not having availed the opportunity granted.

5. This Writ Petition is thus not liable to be entertained and stands dismissed. No costs. Connected Miscellaneous Petition is also dismissed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer (Addl.)
Tindivanam.

+1cc to M/s.Adithya Reddy, Advocate, S.R.No.34819

+1cc to the Special Government Pleader(Taxes), S.R.No.36247

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GPL(CO)
RLP(24/06/2022)