



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.06.2022

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.NO.15460 OF 2022

&

W.M.P.NOS.14617 & 14618 OF 2022

Sri Balaji Medicals,
Represented by its Sole Proprietor,
Tvl.T.P.Rajesh Kumar,
254, Chennai Main Road,
Krishnagiri P.O.,
Krishnagiri - 635 001.

... Petitioner

.Vs.

The State Tax Officer (ST) (FAC),
Krishnagiri - I Assessment Circle,
Krishnagiri - 635 115.

... Respondent

PRAYER:-

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records leading to the issuance of revision order in TIN:33743301613/2013-14 dated 18.03.2022 by the Respondent herein and quash the same.

For Petitioner : Mr.Sri Harini SP

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

O R D E R

Mr.V.Prashanth Kiran, learned Government Advocate accepts notice for the respondent and is in full possession of material information to enable a final disposal of this matter. Hence, by consent of both learned counsel this Writ Petition is disposed finally even at the stage of admission.



2. The primary ground argued by Mr.Sri Harini, learned counsel for the petitioner, is that the impugned order of revision dated 18.03.2022 which itself revises an earlier order dated 28.02.2022 has not been preceded by a show cause notice.

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3. This is an admitted fact and for this reason, the impugned order is unsustainable and is hence set aside.

4. This writ petition is allowed. Connected writ miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

nst

To

The State Tax Officer (ST) (FAC),
Krishnagiri - I Assessment Circle,
Krishnagiri - 635 115.

+1cc to Mr.Adithya Reddy, Advocate, S.R.No.38507

+1cc to the Special Government Pleader (Taxes), S.R.No.38802

W.P.NO.15460 OF 2022 &
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GPL(CO)

PBS/04/07/2022