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W.M.P.No.32472 of 2022

in

W.P.No.33065 of 2022

M.SUNDAR.J.,

Captioned 'Writ Miscellaneous Petition' ['WMP'] has been filed with a prayer to dispense with production of 'pre-assessment notice dated 23.11.2022 bearing reference CST/619041/1996-97' [hereinafter 'impugned notice' for the sake of brevity, convenience and clarity]

2. Learned counsel for writ petitioner advertent to the support affidavit submitted that a digitally signed soft copy of the impugned order was served on the writ petitioner-assessee and that has necessitated the captioned WMP. Learned counsel drew the attention of this Court to Paragraph 15 of the support affidavit, which reads as follows:

'15. The Petitioners state that they have not been served with the original hardcopy of the impugned notice dated 23.11.2022. The petitioners have only been served with the digitally signed softcopy of the impugned notice dated 23.11.2022 via email by the Respondent. Therefore, the Petitioners are unable to file the original hard copy of the impugned notice dated 23.11.2022 before this Hon'ble Court.'



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3. In the light of the narrative thus far, dispense with prayer is acceded to. Captioned WMP ordered as prayed for.

In cases where only soft copies of the impugned orders are served on the writ petitioner, in the considered view of this Court a dispense with prayer is in the nature of an empty, needless formality as the context in which these requirements were put in place is now contemporary history i.e., prior to the digital era. This will be considered in subsequent matters and this Court will pass suitable orders in this regard.

09.12.2022

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