



WEB COPY



W.P.No.17410 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.17410 of 2021
and W.M.P.No.18467 of 2021

Tvl. South India Seeds,
Represented by its Proprietor,
K.Selvamohan,
No.3/19, Cuddalore Main Road,
Thulukkanoor,
Kallanatham P.O., Attur Taluk,
Salem District.

... Petitioner

Vs.

The State Tax Officer,
Attur (Town) Assessment Circle,
Attur.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the respondent in CST.676384/2004-05 dated 29.06.2021 and quash the same.

For Petitioner : Mr.R.Senniappan

For Respondent : Mrs.K.Vasanthamala
Government Advocate



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ORDER

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2. The impugned order receded a notice, dated 03.03.2021 titled as final notice of hearing. It appears that the petitioner has replied back stating that the petitioner requires three months time to look at the documents as the petitioner has some difficulty due to the break of Covid-19 pandemic. However, the respondent has proceeded to pass an impugned order on 29.06.2021.

3. Considering the fact that the impugned order has been passed at the time when the second wave of Covid-19 was peaking, the petitioner was required to respond during the aforesaid period, Court is inclined to interfere with the impugned order passed by the respondent by quashing the same and remitting the case back to the respondent. The petitioner is directed to file all the remaining documents, if any, within a period of 30 days from the date of receipt of a copy of this order. On receipt of such documents, the



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respondent shall consider the same and pass a fresh order within a period of 45 days thereafter.

4. With the above directions, this Writ Petition stands disposed of.

No costs. Consequently, connected miscellaneous petition is closed.

17.08.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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To

The State Tax Officer,
Attur (Town) Assessment Circle,
Attur.



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C.SARAVANAN, J.
gba

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