IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 10.07.2023

CORAM

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN
AND
THE HONOURABLE Mr.JUSTICE MOHAMMED SHAFFIQ

W.A.Nos.1249 & 1250 of 2023
and C.M.P.Nos.12529, 12530 and 12532 to 12534 of 2023

M/s.Seoyon E-Hwa Summit
Automative India Private Limited,
(Represented by its Senior Manager -
Finance & Accounts),
SIPCOT Industrial Complex,
Irungattukottai, Chennai – 602 117. .. Appellant in both appeals

Vs.

The Deputy Commissioner (ST) – I,
Large Taxpayers Unit,
Nandanam, Chennai – 600 035. .. Respondent in both appeals

COMMON PRAYER: Writ Appeals filed under Clause 15 of the Letters Patent, against the common order dated 06.06.2023 passed in W.P.Nos.16535 & 16538 of 2023 on the file of this Court.

For Appellant
in both appeals : Mrs.Rukmani

For Respondent
in both appeals : Mr.Haza Nazirudeen
Additional Advocate General
assisted by Mr.M.Venkateswaran
Special Government Pleader

COMMON JUDGMENT

[Judgment of the court was delivered by R.MAHADEVAN, J.]

The appellant / assessee has preferred both these appeals against the order dated 06.06.2023 passed by the learned Judge in WP.Nos.16535 and 16538 of 2023. The challenge made before the writ court was to the assessment order dated 22.02.2023 relating to the assessment year 2018-19 and the order dated 18.04.2023 rejecting the rectification application filed under section 161 of the Tamil Nadu Goods and Services Act, 2017, on the ground of violation of the principles of natural justice. The learned Judge dismissed both the writ petitions, by observing that the appellant has not co-operated in the proceedings for assessment leaving the Assessing Officer no choice, but to complete the assessment on the basis of the available materials and without any explanation for his benefit.

2.When the writ appeals were taken up for admission, the learned Additional Advocate General took time to get instructions with regard to the ground raised by the appellant. Accordingly, today, he submitted that sufficient opportunities were provided to the appellant to substantiate their stand. Therefore, this court finds no reason to interfere with the order passed by the learned Judge.

3.At this juncture, the learned counsel for the appellant by making an endorsement in the bundle, sought permission of this Court to withdraw these appeals with liberty to file an appeal before the appellate authority within a reasonable time, for which, the learned Special Government Pleader appearing for the respondent has no serious objection.

4.In view of the above, these writ appeals stand dismissed as withdrawn with liberty to file appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this judgment. On filing of such appeal, the appellate authority shall consider the same and pass appropriate orders, on merits and in accordance with law, after affording an opportunity of personal hearing to the appellant / assessee, within a period of twelve weeks thereafter. No costs. Connected C.M.Ps. are closed.

[R.M.D., J.] [M.S.Q., J.]
10.07.2023

nsd
Index: Yes / No
Speaking order/ Non-speaking order
Neutral Citation: Yes / No

To

The Deputy Commissioner (ST) – I,
Large Taxpayers Unit,
Nandanam, Chennai – 600 035.

R.MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

nsd

W.A.Nos.1249 & 1250 of 2023

10.07.2023