



W.P.No.19994 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2023

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.19994 of 2023

and

W.M.P.No.19341 of 2023

Mahindra and Mahindra Limited,
Rep by Shri R K Sairam,
Manager Finance and Accounts (AD),
Mahindra Towers, 1st Floor,
No.17/18, Patullos Road, Chennai – 600 002.

... Petitioner

Vs.

The Deputy Commissioner (ST)-II,
Large Tax Payers Units,
Integrated Commercial Taxes and Registration Department,
South Tower, 4th Floor,
Nandanam, Chennai – 600 035.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Revision Order TIN:33510640011/2008-09 dated 2704.2023 passed by the respondent, quash the same as arbitrary and illegal.



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For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.C.Harsharaj
Additional Government Pleader

ORDER

Mr.C.Harsharaj, learned Additional Government Pleader takes notice on behalf of the respondent.

2.In W.P.No.19784 of 2023, the order was passed by the respondent for the Assessment Year 2007-2008 was set aside and disposed of. The facts are almost identical in this case, as the impugned order has been passed without hearing the petitioner.

3.The only difference between the impugned order in this writ petition and the impugned order. In the aforesaid writ petition is that the petitioner had filed a reply to the show cause notice in the above W.P.No.19784 of 2023, whereas, in this case after notice was issued under Section 27 of the TNVAT Act, 2006, the petitioner had not filed any reply. All the same, the impugned order is not reasoned. The petitioner was also not heard, although a personal hearing was fixed on 24.03.2023.



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3.Considering the above, the impugned order is also liable to be quashed. It is accordingly quashed. The case is remitted back to the respondent to pass a speaking order within a period of 60 days from the date of receipt of a copy of this order. Needless to state, before passing such order, the petitioner shall be heard.

4.Thus, this writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

06.07.2023

Index : Yes/No
Internet : Yes/No
Speaking/Non-speaking Order
Neutral Citation:Yes/No

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To

The Deputy Commissioner (ST)-II,
Large Tax Payers Units,
Integrated Commercial Taxes and Registration Department,
South Tower, 4th Floor,
Nandanam, Chennai – 600 035.



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C.SARAVANAN, J.

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