



W.P.No.20005 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2023

CORAM

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

W.P.No.20005 of 2023

and

W.M.P.No.19358 of 2023

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

Vs.

The Deputy Commissioner (ST)-II,
Large Tax Payers Unit,
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:33510640011/2009-10 dated 27.04.2023 passed by the respondent, quash the same.



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For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent.

2.Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

3.The petitioner is aggrieved by the impugned order dated 27.04.2023 for the Assessment year 2009-2010. The impugned order preceeds notice and personal hearing notice dated 24.03.2023. A reading of the impugned order indicates that the respondent has merely reproduced the reply filed by the petitioner to various notices issued to the petitioner. Before passing the impugned order, no opportunity of personal hearing was given to the petitioner although it records the petitioner was asked to come for a personal hearing on 24.03.2023.



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4. Considering the fact that similar orders are passed in the Assessment years 2007-2008 and 2008-2009, orders were quashed on 06.07.2023 in W.P.Nos.19784 and 19994 of 2023, the impugned order is also quashed. The case is remitted back to the respondent to pass a fresh order in terms of the orders passed in W.P.Nos.19784 and 19994 of 2023 for the Assessment years 2007-2008 and 2008-2009 within a period of eight weeks.

5.This writ petition stands allowed at the time of admission itself. No costs. Consequently, connected writ miscellaneous petition is closed.

07.07.2023

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 Unit,
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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