



W.P.No.20308 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20308 of 2023

and

W.M.P.Nos.19669 and 19673 of 2023

Tvl.Suresh Rajendran HUF,
No.75, Second Floor, Shop No.37,
Sai Ram Plaza, Thambu Chetty Street,
Mannady, Chennai - 600 001.

Represented by its HUF Suresh Rajendran

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Harbour Assessment Circle,
Harbour Zone-I, Chennai North,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai - 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order bearing reference number ZD330623083293G dated 20.06.2023, GSTIN/ID:33AAWHR1175B1Z4, for the Financial Year 2021-2022, passed by the respondent herein and to quash the same, in so far



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as, the said impugned order had been passed without jurisdiction, authority of law and in clear violation to the principles of natural justice.

For Petitioner : Mr.S.Baskaran

For Respondent : Mrs.E.Renganayagi
Special Government Pleader

ORDER

Mrs.E.Renganayagi, learned Special Government Pleader takes notice on behalf of the respondent.

2. The petitioner is aggrieved by the impugned Assessment Order bearing Ref.No.ZD330623083293G dated 20.06.2023 passed by the respondent herein.

3. The challenge to the impugned order is *prima facie* on the ground that there has been gross violation of principles of natural justice, as the petitioner had appeared for a personal hearing fixed on 24.04.2023 and thereafter, on 25.04.2023, the petitioner had requested the case to be listed after 18th May 2023 as the counsel, who was briefed was going out of Country on 27.04.2023.



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4. It is submitted that despite the same, the respondent had proceeded to pass the impugned order dated 20.06.2023 without calling the petitioner for hearing.

5. The learned Special Government Pleader for the respondent on the other hand would submit that Reminder-2 Notice was also sent to the petitioner on 28.04.2023, wherein, the date fixed for personal hearing on 15.05.2023 at 11.30 a.m.

6. It is evident that the order has been passed in a tearing hurry, although the petitioner has requested for hearing after 18.05.2023.

7. The petitioner appears to have made out a *prima facie* case on merits. That apart, on merits also, it appears that the petitioner has a good case, as the petitioner has assessed the respective bill of entries, which were at the Special Economic Zone (SEZ), wherein, the goods were stored after their initial import.



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9. Considering the above, I am inclined to set aside the impugned order and remit the case back to the respondent to pass a speaking order within a period of six weeks from the date of receipt of a copy of this order.

10. Needless to state, before passing such order, the petitioner shall be heard.

11. This Writ Petition is disposed of with the above directions. No costs. The connected Writ Miscellaneous Petitions are closed.

11.07.2023

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

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C.SARAVANAN, J.

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