IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2023

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.27985 of 2023
and
W.M.P.Nos.27496 and 27497 of 2023

M/s.Southern Steels,
Represented by its Partner Sri.C.Krishnamoorthy,
No.5-A, Thondamuthur Main Road,
Vadavalli,
Coimbatore 641 041. ... Petitioner

Vs

The Assistant Commissioner (ST),
Vadavalli Assessment Circle,
Coimbatore-18. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the respondent in Order No.33ACPFS9872D1ZM/2017-18 to 2021-22 and Quash the proceeding dated 10.04.2023 passed therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.C.Harsharaj
Additional Government Pleader

ORDER

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

2.The petitioner has challenged the impugned Assessment order dated 10.04.2023 passed for the Assessment years 2017-2018 to 2021-2022. The impugned order indicates that the petitioner has not participated in the personal hearing that was proposed to be held on 07.12.2022, 27.03.2023 and 31.03.2023. In the concluding remark in internal Page.9, the impugned order also records that barring a reply for the Assessment year 2017-2018, the petitioner has not given any reply or filed any documents for the rest of the Assessment Year.

3.The learned Additional Government Pleader for the respondent submits that even in the typed set there is only a acknowledgement for the reply filed by the petitioner for the Financial year 2017-2018 on 26.12.2022. A reading of the impugned order indicates that there are discussion relating to the respective Assessment orders in the body of the text of the impugned order. There is confusion.

4.It is the case of the petitioner is that the petitioner has replied and also attended for a personal hearing that was fixed on 14.02.2022 and had filed a objection on 18.11.2022 along with the relevant documents.

5.There are several disputed questions of facts. Therefore, to balance of the interest of revenue and the interest of the petitioner, the petitioner is directed to deposit 25% of the disputed tax within a period of thirty days from the date of receipt of a copy of this order. Subject to such compliance, the impugned order shall stands quashed and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law, within a period of 30 days from the date of receipt of a copy of this order.

6.The petitioner shall file copies of all the replies that were supposed to have been filed earlier for the respective Assessment years other than Assessment Year 2017-18 within a period of 30 days from the date of receipt of a copy of this order.

7.This writ petition stands disposed of. No costs. Consequently, connected writ miscellaneous petitions are closed.

26.09.2023

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

The Assistant Commissioner (ST),
Vadavalli Assessment Circle,
Coimbatore-18.

C.SARAVANAN, J.

jas/mac

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