W.P.No.30494 of 2023
and
W.M.P.No.30135 of 2023

KRISHNAN RAMASAMY, J.

Today, this matter has been listed under the caption “for reporting compliance”.

2. This Court *vide* order dated 20.10.2023, has set aside the impugned assessment order dated 29.06.2023 and remanded the matter back to the second respondent for fresh consideration and further directed the second respondent to provide one more opportunity of personal hearing to the petitioner.

3. Mr.V.Prashanth Kiran, learned Government Advocate for the respondent would submit that the respondents had already issued the revised show cause notice dated 11.12.2023 and by virtue of same, the previously issued show cause notice dated 21.04.2023 is merged with the revised show cause notice, and hence, the proceedings would go on its natural course.

4. Further, it is submitted that now the petitioner has to respond to the revised show cause notice dated 11.12.2023. Further, if any reply is filed by the petitioner, the respondent shall consider the same and pass an assessment order after affording opportunity of personal hearing to the petitioner.

5. However, at this juncture, learned counsel for the petitioner would submit that only fifteen days were provided to the petitioner for filing the reply, which is not sufficient.

6. In reply, learned counsel for the respondent would submit that if any request is made by the petitioner, the same will be considered and further time will be provided.

7. Therefore, this Court directs the petitioner to file a reply on or before 21.01.2024 and the respondent, after providing an opportunity of personal hearing to the petitioner, is directed to pass an assessment order, in accordance with law.

KRISHNAN RAMASAMY, J.

8. In view of the above, no further order is required.

20.12.2023

veda
Note: Upload order copy today i.e. on 02.01.2024.

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and
W.M.P.No.30135 of 2023