



W.P.No.31425 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.11.2023

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.31425 of 2023**

Olympia Plastics,  
10, Shanmugam Street,  
Seven Wells,  
Chennai 600 001.  
(Represented by Proprietor P.K.Zukkur)

... Petitioner

**Vs.**

Assistant Commissioner State Tax,  
Muthialpet Assessment Circle,  
No.32, Elephant Gate Bridge Road,  
Integrated Commercial Taxes Building  
Chennai North Division, Chennai 600 003.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in impugned order issued vide Reference No.ZD330423082834D, ZD330423082900M, ZD330423082961E, ZD330423082422Q and ZD330423082711N dated 18.04.2023 and



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quash the same and consequentially direct the respondent to grant sufficient opportunity of being heard and decide in accordance with law.

For Petitioner : Mr.K.Senguttuvan

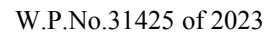
For Respondent : Ms.Amirta Dinakaran,  
Government Advocate

### **ORDER**

This writ petition has been filed challenging the impugned order dated 18.04.2023.

2. Ms.Amirta Dinakaran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the impugned assessment order came to be passed without issuing any show cause notice and without providing any opportunity to the petitioner. Further, the said assessment order has not been served to the petitioner. Under these circumstances, the Bank informed about the attachment order passed by the Department attaching the bank account of the





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6. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

7. On perusal of the affidavit of the consultant, it appears that due to his ill-health, he was not able to follow-up the said e-portal. However, it was contended by the learned counsel for the respondent that the petitioner had repeated access to the portal. Though the said submission of the respondent appears to be genuine, still the assessment order has been passed without providing any opportunity to the petitioner and hence, the petitioner approached this Court and seeks for an opportunity.

8. In view of the above, to safeguard the interest of the petitioner, this Court is inclined to provide an opportunity to the petitioner and hence, this Court is inclined to set aside the impugned order. Accordingly, the impugned order dated 18.04.2023 is hereby set aside. While setting aside the impugned order, the matter is remitted back to the respondent and the respondent is directed to provide sufficient



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opportunity for filing the reply to the petitioner and after affording opportunity of personal hearing, pass appropriate order.

9. Further, it is made clear that since the impugned order is set aside, the bank attachment will no longer survive.

10. The petitioner is directed to file his reply within a period of 30 days from the date of receipt of copy of this order, failing which, the assessment order along with the bank attachment made passed by the respondent will remain in force.

11. In the result, this writ petition is allowed. No cost.

**02.11.2023**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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**KRISHNAN RAMASAMY.J.,**

nsa

To

Assistant Commissioner State Tax,  
Muthialpet Assessment Circle,  
No.32, Elephant Gate Bridge Road,  
Integrated Commercial Taxes Building  
Chennai North Division, Chennai 600 003.

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