



W.P.No.31200 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.11.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31200 of 2023
and
W.M.P.No.30829 of 2023

Tvl.Balaji Industries,
Rep by its Partner,
S.P.Kumaresan,
No.148A, 1st Main Road,
Ambattur Industrial Estate,
Chennai 600 058.

... Petitioner

Vs.

The Commercial Tax Officer,
Ambattur Industrial Estate Assessment Circle,
The Integrated Commercial Taxes and Registration
Department Buildings,
Nandanam, Chennai.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order vide order No.ZD330323008933P dated 02.03.2023



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for the Assessment Year 2019-2020, passed by the respondent and quash the same as illegal and arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 02.03.2023.

2. Mr.V.Prashanth Kiran, 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 without issuing the show cause notice and without providing any opportunities of personal hearing to the petitioner, a non-speaking order has been passed by the respondent and the same is under challenge in this writ petition.



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4. The learned counsel appearing for the respondent would fairly admitted that in the present case, the impugned order came to be passed without issuing the show cause notice and hence, requested this Court to pass appropriate orders.

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

6. The impugned order came to be passed without issuing the show cause notice and without providing opportunities to the petitioner. Further, the said impugned order is also a non-speaking order. Hence, this Court is of the considered view that the same is liable to be set aside.

7. Accordingly, the impugned order dated 02.03.2023 is set aside. While setting aside, this Court remits the matter back to the respondent. in which case, the respondent is directed to provide an opportunity to the petitioner and pass appropriate orders.



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8. In the result, this writ petition is allowed. No costs.

Consequently, the connected miscellaneous petition is also closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Commercial Tax Officer,
Ambattur Industrial Estate Assessment Circle,
The Integrated Commercial Taxes and Registration
Department Buildings,
Nandanam, Chennai.



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KRISHNAN RAMASAMY.J.,

nsa

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