



WEB COPY



W.P.No.33344 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.11.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.33344 of 2023
and
W.M.P.No.33072 of 2023

Brakes India Private Limited,
Rep by its
Executive Director – Finance & CFO,
Mr.G.Shankar,
MTH Road, Padi,
Chennai 600 050.

... Petitioner

Vs.

Deputy Commissioner (CT) IV,
Large Taxpayers Unit,
Integrated Buildings,
Commercial Taxes and Registration Department,
South Tower, 4th Floor,
Block No.19, Govt. Farm Village,
Nandanam, Chennai 600 035.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in TIN/33780620026/2016-17 dated 20.09.2023 and quash the same.



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For Petitioner : Mr.N.Murali

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

ORDER

This writ petition has been filed challenging the impugned order of the respondent passed in TIN/33780620026/2016-17 dated 20.09.2023

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 any jurisdiction, a show cause notice was issued by the respondent on 23.08.2023 and the petitioner had filed his reply to the said show cause notice on 14.09.2023, wherein he had also raised the issue of jurisdiction of the respondent. However, without considering the said reply filed by



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the petitioner, the respondent had passed the impugned order dated 20.09.2023. Hence, this writ petition.

4. The learned counsel for the respondent would fairly submit that though the reply was filed by the petitioner on 14.09.2023, the impugned order was passed without considering the said reply and hence, he requested this Court to remit the matter back to the Authority concerned for re-consideration.

5. In reply, the learned counsel for the petitioner would submit that in this writ petition, the petitioner is not only challenging the impugned order but also raising an issue that the show cause notice dated 23.08.2023 was issued by the respondent without any jurisdiction.

6. The learned counsel for the respondent would submit that since the petitioner had raised the issue of jurisdiction in his reply dated 14.09.2023, the same will also be considered and a decision will be taken by the respondent in accordance with law.



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

8. In the present case, the petitioner had filed his reply dated 14.09.2023 to the show cause notice dated 23.08.2023. However, without considering the said reply, the impugned order was passed by the respondent on 20.09.2023. Further, according to the petitioner, he had also raised the issue with regard to jurisdiction of the respondent to issue the show cause notice in the reply filed by him.

9. In view of the above, since the learned counsel for the respondent requests to remit the matter back to the respondent, this Court is inclined to pass the following orders:

(i) The impugned order dated 20.09.2023 is set aside.

(ii) While setting aside the said impugned order, this Court remits the matter back to the respondent for re-consideration.



(iii) The respondent is directed to consider the reply dated 14.09.2023 filed by the petitioner. Further, the respondent is also directed to consider the issue, with regard to the jurisdiction, which was raised by the petitioner in the said reply.

(iv) Thereafter, the respondent is directed to pass appropriate orders in accordance with law, after providing an opportunity of personal hearing to the petitioner, within a period of four weeks from the date of receipt of copy of this order.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

27.11.2023

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

Deputy Commissioner (CT) IV,

Large Taxpayers Unit,

Integrated Buildings,

Commercial Taxes and Registration Department,

South Tower, 4th Floor,

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KRISHNAN RAMASAMY.J.,

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