IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.12.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.35621 of 2023
and
W.M.P.No.35564 of 2023

M/s.Clean Switch India Pvt. Ltd.,
Rep by its Director,
Srividya Kasturi,
Plot No.102/36, 1st Floor,
Defence Officers Colony,
Ekkattuthangal, Chennai 600 032.

... Petitioner

Vs.

The State Tax Officer,
Nandambakkam Assessment Circle,
Office of the Assistant Commissioner (ST),
Nandambakkam Assessment Circle,
CT & Registration Department (South Tower),
Block 19, TS, No.2, Govt. Farm Village,
Nandanam, Chennai 600 035.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent in TIN: 33970907769/2016-17 dated 17.08.2023 and quash the impugned proceedings as passed contrary to the provisions of the TN Vat Act, 2006 and also against the principles of natural justice and further direct the respondent to consider the Section 84 application dated 06.02.2023 filed by the petitioner on its own merits and in accordance with law by affording an opportunity of personal hearing.

For Petitioner	:	Mr.P.Rajkumar
For Respondent	:	Mr.C.Harsha Raj, Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned proceedings of the respondent dated 17.08.2023 passed by the respondent.

2. Mr.C.Harsha Raj, learned Additional Government Pleader, 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 initially the assessment order was passed by the respondent on 03.09.2019. Before passing of the said assessment order, the petitioner was not in a position to provide appropriate reply since many of their documents have been taken over by the Enforcement (East) Wing Officials at the time of inspection. Hence, the petitioner had sought for some more time vide communication dated 08.09.2019. However, without considering the same, the assessment order dated 03.09.2019 was passed by the respondent.

4. Further, he would submit that subsequent to the said assessment order, the petitioner had traced out the old documents and thereafter, he filed the rectification application on 06.02.2023 before the respondent to rectify the assessment order dated 03.09.2019. However, the respondent had simply rejected the rectification application filed by the petitioner without assigning any reasons vide impugned order dated 17.08.2023. That apart, the said order appears to be a non-speaking order. Hence he

would submit that the impugned order dated 17.08.2023 is liable to be quashed.

5. The learned counsel for the respondent would fairly submit that this matter may be remitted back to the respondent, in which case appropriate orders will be passed by the respondent taking into considerations of the documents filed by the petitioner.

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

7. In the present case, it appears that respondent had passed the impugned order dated 17.08.2023 only in the form of a notice. Further, the said impugned order appears to be a non-speaking order since none of the rectification sought for by the petitioner has been dealt with by the respondent.

8. Taking into consideration of all these aspects, this Court is inclined to pass the following orders:

i) The impugned order is set aside. While setting aside the impugned order, this Court remits the matter back to the respondent for reconsideration.

ii) Further, the respondent is directed to consider all the rectification sought for by the petitioner and pass a detailed speaking order after affording the opportunity of personal hearing to the petitioner.

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

21.12.2023

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa
To
The State Tax Officer,
Nandambakkam Assessment Circle,
Office of the Assistant Commissioner (ST),
Nandambakkam Assessment Circle,
CT & Registration Department (South Tower),
Block 19, TS, No.2, Govt. Farm Village,
Nandanam, Chennai 600 035.

KRISHNAN RAMASAMY.J.,

nsa

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