IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **19.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.6943 of 2024
and W.M.P.Nos.7740 & 7741 of 2024

Tvl.Trisul Constructions Engineers
Planners, Builders,
Reptd. by its Manager,
P.Muthu,
No.59, Thirukural Street,
Kamatchi Nagar, Valasaravakkam,
Chennai 600 087. ... Petitioner

-vs-

The Commercial Tax Officer,
Porur Assessment Circle,
No.4/109, 1st Floor, Bangalore Highway,
Varadarajapuram,
Nazarapet, Ponnamallee,
Chennai 600 123. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records pertaining to the impugned order in TIN/33861385215/Ay-2015-16 dated 21.03.2022 passed by the respondent herein for the assessment year 2015-2016 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondent : Mr.C.Harsha Raj, AGP (T)

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ORDER

The petitioner was an assessee under the Tamil Nadu Value Added Tax Act, 2006. In respect of assessment year 2015-16, it is stated that the petitioner received the impugned order in February 2024.

2. Learned counsel for the petitioner referred to the impugned order and pointed out that such order is completely unreasoned. He further submits that it was not preceded by a show cause notice.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He submits that the matter may be remanded for re-consideration by treating the impugned order as a

show cause notice.

4. In view of the above submissions, this writ petition is disposed of by directing the petitioner to reply to the order dated 21.03.2022 by treating the same as a show cause notice. If any additional particulars are required by the petitioner, the petitioner is granted leave to call for such particulars within ***one week*** from the date of receipt of a copy of this order. Upon receipt thereof, the petitioner shall submit a reply within ***two weeks*** from the date of receipt of such particulars. Upon receipt of such reply, the assessing officer is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh assessment order within ***two months*** from the date of receipt of the petitioner's reply.

5. W.P.No.6943 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.7740 and 7741 of 2024 are closed.

19.03.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

The Commercial Tax Officer,
Porur Assessment Circle,
No.4/109, 1st Floor, Bangalore Highway,
Varadarajapuram,
Nazarapet, Ponnamallee,
Chennai 600 123.

SENTHILKUMAR RAMAMOORTHY,J

rna

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