



W.P.No.9643 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.09.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9643 of 2022

M/s.Prem Automobiles,
No.7, Kamaraj Salai,
Puducherry.

... Petitioner

Vs

The Deputy Commercial Tax Officer – GDII
Puducherry.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondent to allow the petitioner inspect and obtain copies of the documents/materials pertaining to the proceedings of Show Cause Notices both dated 19.03.2018 issued from files No.1/CTD/Enfo.&IW/2017-18 for the year 2016-17 and No.1/CTD/Enfo.&IW/2017-18 for the year 2017-18.



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For Petitioner : Ms.Anu Viswanath
for Mr.M.Ramamoorthi

For Respondent : Mr.A.Tamilvanan
Additional Government Pleader (P)

ORDER

This writ petition has been filed for a mandamus to direct the respondent to allow the petitioner to inspect and obtain copies of the documents/materials pertaining to the proceedings of Show Cause Notices both dated 19.03.2018 issued from files No.1/CTD/Enfo.&IW/2017-18 for the year 2016-17 and No.1/CTD/Enfo.&IW/2017-18 for the year 2017-18.

2. This writ petition came up for admission on 20.04.2022. On the said date, the case was adjourned to 27.04.2022, after recording the submission of the learned Additional Government Pleader (Puducherry) for the respondent that final orders will be passed within a week time. It appears that on 25.04.2022 an order also came to be passed by the respondent. Meanwhile, the order of this Court dated 20.04.2022 in the present Writ Petition was challenged before the Division Bench in



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W.A.No.1287 of 2022.

3. The learned Additional Government Pleader (Puducherry) for the respondent submits that Writ Appeal in W.A.No.1287 of 2022 was also dismissed by the Division Bench of this Court on 29.04.2022 and further submits that nothing further survives for adjudication.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader (Puducherry) for the respondent.

5. Order dated 20.04.2022 was passed by this Court only after recording the submission of the learned Additional Government Pleader (Puducherry) for the respondent. The order which has been passed on 25.04.2022 *prima facie* appears to be in violation of principles of natural justice, if the documents scanned by the respondent have not been furnished to the petitioner to offer its reply. However, this is not clearly forthcoming in the records before this Court.

6. Therefore, this writ petition is liable to be dismissed with liberty



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to the petitioner to challenge the adjudication order dated 25.04.2022 in the manner known to law. No costs.

05.09.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To



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The Deputy Commercial Tax Officer – GDII
Puducherry.

C.SARAVANAN, J.

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