



WEB COPY



W.P.No.11439 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2024

CORAM

THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

W.P.No.11439 of 2024
and W.M.P.Nos.12547 & 12548 of 2024

Mr.Nanjappan Senthilkumar
Proprietor of M/s.Bhavani Agro Services,
S.F.No.54B, Gobi-Sathy Main Road,
Near L.Kallipatti Pirivu, Gopichettipalayam,
Erode 638 452.

... Petitioner

-VS-

The Deputy Commercial Tax Officer,
Gobichettipalayam, Erode.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records pertaining to the impugned order bearing reference No. ZD331023049351Z dated 10.10.2023 passed by Respondent and quash the same.

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



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ORDER

An order in original dated 10.10.2023 is the subject of challenge in this writ petition. The petitioner received a notice dated 22.06.2023 in relation to discrepancies in the returns filed by the petitioner and replied thereto on 11.04.2023. A show cause notice was issued thereafter and eventually the proceedings culminated in the impugned order dated 10.10.2023.

2. Learned counsel for the petitioner submits that the impugned order is completely unreasoned. By drawing reference to the show cause notice, he points out that the total tax demand under the show cause notice was for a sum of Rs.5570/-, whereas the confirmed tax proposal under the impugned order is for a sum of Rs.1,07,410/-.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He submits that the petitioner has



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approached this Court belatedly.

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4. On perusal of the impugned order, it is evident that no reasons are specified therein. As contended by learned counsel for the petitioner, the tax demand under the impugned order exceeds the amount specified in the show cause notice. In these circumstances, the impugned order cannot be sustained.

5. Therefore, impugned order dated 10.10.2023 is set aside by leaving it open to the respondent to initiate fresh proceedings in accordance with law. W.P.No.11439 of 2024 is allowed on the above terms without any order as to costs. Consequently, W.M.P.Nos.12547 and 12548 of 2024 are closed.

03.06.2024

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No



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SENTHILKUMAR RAMAMOORTHY,J

rna

To

The Deputy Commercial Tax Officer,
Gobichettypalayam,
Erode.

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and W.M.P.Nos.12547 & 12548 of 2024

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