IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.11.2024

CORAM :
THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.13150 of 2022

Tvl. Selvam Traders
Rep. By its Proprietor
Varusai Selvam (M / A 46 Yrs)
S/o. A.Velu, No.84, "O" Block
19th Street, Agasthiyar Nagar
Villivakkam, Chennai – 600 049. .. Petitioner

Vs.

1. The Commissioner of Commercial Tax
   Ezhilagam Chepauk
   Chennai 600 005.

2. The Assistant Commissioner (CT)
   Madhavaram Assessment Circle, No.32
   Integrated Commercial Taxes Office Building Complex
   Elephant Gate Road
   Chennai 03. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for a writ of certiorarified mandamus, to quash the order dated 22.02.2022 for the financial period 2019-20 passed by the second respondent ie., the Assistant Commissioner (CT), Madhavaram Assessment Circle, and direct the second respondent to commence a afresh proceedings to adjudicate the issue by remitting to his file.

For the Petitioner : Mr.J.Ashish

For the Respondents : Mr.C.Harsha Raj

Additional Government Pleader

ORDER

The petitioner is before this Court against the impugned order dated 22.02.2022 for the Assessment Year 2019-20.

2. The impugned order precedes four different show-cause notices, which are detailed as follows:-

| *Si. No.* | *Date* | *Response* |
|---|---|---|
| 1. | 05.10.2020 | Availed and replied on 20.10.2020. |
| 2. | 30.04.2021 | No response. |
| 3. | 05.07.2021 | Availed and replied on 27.07.2021. |
| 4. | 14.02.2022 | No response. |

The last mentioned notice dated 14.02.2022 has given time upto 21.02.2022. The petitioner has not responded and thus, the impugned order has been passed within a week's time on 22.02.2022.

3. Thus, it is clear that the petitioner has partly cooperated with the respondents by filing reply to at least two of the above mentioned notices, but failed to respond to the last mentioned

notice dated 14.02.2022, which is culminated in the impugned order dated 22.02.2022.

4. The manner in which the impugned order is passed shows that there was a hurry in passing the impugned order and thus, there is violation of principles of natural justice. Considering the same, the impugned order is quashed and set aside and the matter is remitted back to the respondents to take a decision afresh, as expeditiously as possible, preferable within a period of six months from the date of receipt of a copy of this order. The impugned order, which is quashed, shall be treated as an addendum the notices issued to the petitioner. The petitioner shall file a consolidated reply within a period of thirty days.

5. The writ petition, as such, stands disposed of. There shall be no order as to costs. Consequently, W.M.P.Nos.12494 and 12495 of 2022 are closed.

08.11.2024

Index : Yes/No

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C.SARAVANAN,J.

(drm)

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