IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.06.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.14927 of 2024 and
W.M.P.No.16200 of 2024

Ms/s.RGK Infrastructures,
Rep. by its Managing Partner R.G.Kumar
No.16, Mela Muthal Street,
Mannargudi-641 001
Tiruvarur. ... Petitioner

Versus

The State Tax Officer (Data Analyst),
O/o. The Joint Commissioner (INT)(INV)
Tiruvarur. ...Respondent

Prayer : A Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorarified Mandamus, calling for the records in the impugned order Reference No.ZD330124004042E dated 02/01/2024 issued by the Respondent and quash the same is wholly without jurisdiction and clear violation of statutory provisions and direct the respondent to pass order afresh by considering the replies filed by the petitioner after affording the opportunity of personal hearing.

For Petitioner : Dr.Thiyagarajan
for Mr.S.Karunakar

For Respondent : Mrs. K.Vasanthamala
Govt. Advocate (T)

ORDER

An order in original dated 02.01.2024 is assailed on the ground of breach of principles of natural justice.

2. In respect of assessment period 2017-18, the petitioner received a show cause notice dated 29.09.2023. In such show cause notice, three defects were mentioned and the petitioner was called upon to show cause in respect thereof. By reply dated 30.12.2023, the petitioner provided an explanation with regard to each of the defects. The impugned order was issued in these facts and circumstances on 02.01.2024.

3. Learned senior counsel for the petitioner invited my attention to the reply dated 30.12.2023 and to the impugned order. He points out that the impugned order makes reference to the petitioner's reply in the reference column, but the body of the order

does not contain any reference to the reply or record any reasons for rejecting the explanation of the petitioner.

4. Mrs. Vasanthamala, learned Government Advocate, accepts notice for the respondent.

5. The petitioner has placed the reply dated 30.12.2023 on record. In such reply, the petitioner has dealt with each defect referred to in the show cause notice. While the reply was mentioned in the reference column of the impugned order, as contended by learned senior counsel for the petitioner, there is no reference thereto while confirming the tax proposal in respect of the three defects. Consequently, the impugned order cannot be sustained.

6. For reasons set out above, the impugned order dated 02.01.2024 is set aside and the matter is remanded for reconsideration. The respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within three months from the date of receipt of a copy of this order.

7. W.P.No.14927 of 2024 is disposed of on the above terms without any order as to costs. Consequently, W.M.P.No.16200 of 2024 is closed. No costs.

12.06.2024

Index : Yes /No

Speaking Order : Yes /No

Neutral Case Citation : Yes /No

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To

The State Tax Officer (Data Analyst),
O/o. The Joint Commissioner (INT)(INV)
Tiruvarur.

SENTHILKUMAR RAMAMOORTHY,J.

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W.P.No.14927 of 2024 and

W.M.P.No.16200 of 2024024

12.06.2024