



WEB COPY



W.P. No.14160 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : **23.05.2024**

CORAM :

THE HONOURABLE MR.JUSTICE P.B.BALAJI

W.P No.14160 of 2024

Mass Royal Club & Resorts,
Represented by its Proprietor,
Somasundaram Madhavan,
17/14, Throopathimman Koil 1st Street,
Velachery, Chennai – 600 042.

.. Petitioner

Vs.

The Assistant Commissioner [ST],
Pondy Bazzar Assessment Circle,
No.46, Greenways Road, Chennai – 600 028.

..Respondent

PRAYER : Writ Petition has been filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records of the respondent in 33AOMPM8512K1ZN 2017-18 dated 12.04.2024 quash the same.

For Petitioner : R.Kumar

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER



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The writ petitioner seeks for issuance of Writ of Certiorari to quash the impugned notice of demand dated 12.04.2024 pursuant to the Order of cancellation of registration issued by the respondent.

2. The grievance of the petitioner is that he was never served with the notice of assessment at the place where he is running business, whereas the impugned notice was served at his residential address. If the petitioner was served notice to the address where he is running business, then the petitioner would have been better placed to give his representation or to address the concerns and requirements of the Department.

3. The learned counsel for the respondent would submit that notice has been duly sent to the place of business and residence.

4. Heard Mr.R.Kumar, learned counsel appearing for the petitioner and Mrs.K.Vasanthamala, Government Advocate for the respondent.



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5. Without going to the merits of the case, I feel that a reasonable opportunity has to be given to the writ petitioner. However, at the same, the writ petitioner has to be put on terms, in order to equally safeguard the interest of the Department.

6. Accordingly, this Writ Petition is disposed of on the following terms :

[i] The impugned notice dated 12.04.2024 of the respondent is quashed.

[ii] As a pre condition, the petitioner shall pay 10% of the tax within a period of six weeks from the date of receipt of a copy of this Order.

[iii] The Department shall serve fresh notice on the petitioner within a period of two weeks and thereafter, call for objection and after affording personal hearing and due enquiry, fresh Orders shall be passed in accordance with law and on merits within a period of eight weeks thereafter.

No costs.

23.05.2024



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Internet : Yes/No

Index: Yes/No

Neutral Citation: Yes/No

Speaking Order: Yes/No

vrc

To

The Assistant Commissioner [ST],
Pondy Bazzar Assessment Circle,
No.46, Greenways Road, Chennai – 600 028.



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P.B.BALAJI, J.

VIC

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