



W.P.No.15587 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.06.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.15587 of 2024

&

WMP Nos.16982 & 16984 of 2024

Rajasekaran Rajkumar
Proprietor of Sri Varshini Exports,
S.F.407, Muniappan Kovil Street,
Manickampalayam, Erode,
Tamil Nadu 638 004
GSTIn:33AEGPR6720J1ZD ... Petitioner

Versus

1. Deputy Commercial Tax Officer,
Chithode, Erode, Tamil Nadu.
2. The Assistant Commissioner (ST),
Chithode, Erode, Tamil Nadu. ...Respondents

Prayer : A Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorari to call for the records of the Respondent herein in its Impugned Order passed by the 1st Respondent in Order U/s.73 bearing a Ref. No.:ZD3308230850151



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for the tax period April 2019 to March 2020 dated 16.08.2023 and quash the same.

For Petitioner :: Ms.R.Hemalatha

For Respondents : Mr. T.N.C.Kaushik
Addl. Government Pleader

ORDER

An order in original dated 16.08.2023 is assailed on the ground that the show cause notice and the impugned order contain no particulars with regard to the tax proposal.

2. In respect of assessment period 2019-2020, the petitioner received a show cause notice dated 31.10.2023. Upon receipt of the petitioner's reply dated 03.11.2023, the proceedings were dropped. As regards proceedings culminating in the impugned order in original, learned counsel for the petitioner states that neither the show cause notice nor the impugned order contain any particulars



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of the nature of the confirmed tax proposal. Therefore, she submits that interference with the impugned order is warranted.

3. Mr.T.N.C.Koushik, learned Additional Government Pleader, accepts notice for the respondent. He submits that the matter may be remanded for reconsideration and the respondent permitted to issue a fresh show cause notice.

4. On examining the show cause notice and the impugned order, it is not possible to discern the tax proposal either from the show cause notice or from the impugned order. Both these documents merely contain the amounts payable towards tax. In the absence of a show cause notice specifying the tax proposal with a reasonable degree of clarity, it is not possible for the tax payer to respond meaningfully thereto. In those circumstances, interference with the impugned order is warranted.



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5. Therefore, the impugned order dated 16.08.2023 is set aside by leaving it open to the respondents to initiate fresh proceedings in accordance with law.

6. W.P.No.15587 of 2024 is disposed of on the above terms.
Consequently, connected miscellaneous petitions are closed.

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Index : Yes /No

Speaking Order : Yes /No

Neutral Case Citation : Yes /No

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To

1. Deputy Commercial Tax Officer,
Chithode, Erode, Tamil Nadu.
2. The Assistant Commissioner (ST),
Chithode, Erode, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY,J.

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