



WEB COPY



W.P.No.23069 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23069 of 2024 &
W.M.P.Nos.25164 & 25165 of 2024

Tvl.Datang Technologies and Engineering India
Private Ltd.,
Rep. by its Director Sakthi Singh,
Kothattai & Ariyogashti Villages,
Parangipettai Post,
Chidambarak Taluk,
Cuddalore District.

... Petitioner

Vs.

The State Tax Officer,
Chidambaram - 1,
Cuddalore District.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in respect of the proceedings passed in TIN No.33264442985/2015-16, dated 28.03.2024 of the respondent and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader (Taxes)



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ORDER

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Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) appearing for the respondent.

2. This writ petition has been filed to quash the order dated 28.03.2024 passed by the respondent.

3. The learned counsel for the petitioner submits that the respondent issued a show cause notice dated 28.02.2019, to which, the petitioner filed its reply on 21.01.2023, which was duly referred to in the assessment order dated 28.03.2024. However, the order impugned herein proceeds to state as if no reply was filed in response to the show cause notice, which indicates the non-application of mind on the part of the respondent. Therefore, the learned counsel seeks to set aside the order impugned herein and remand the matter to the respondent for fresh consideration.

4. The learned Additional Government Pleader (Taxes) appearing for the respondent submits that the reply filed by the petitioner will be considered, and appropriate orders will be passed by the respondent within a time frame to be stipulated by this court.



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5. After hearing both sides and upon perusal of the records, it is evident that the petitioner duly filed its reply on 21.01.2023, which was mentioned in the reference column (4) of the order passed by the respondent as "Your Reply Letter No. Nil, dated 21st January 2023". However, in the order impugned herein, there was no discussion about the reply filed by the petitioner. This contradiction clearly shows the non-application of mind on the part of the respondent. Therefore, the order impugned herein is liable to be set aside and is accordingly, set aside. The matter is remanded to the respondent, who shall consider the reply filed by the petitioner on 21.01.2023 and, after issuing a clear 14-days notice specifying a date of personal hearing, pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

6. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

20.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

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To

The State Tax Officer,
Chidambaram - 1,
Cuddalore District.



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KRISHNAN RAMASAMY.J.,
r n s

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