IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25866 of 2022
and
W.M.P.Nos.24936 and 24937 of 2022

Siva ... Petitioner

Vs.

The State Tax Officer,
Harur Assessment Circle,
Harur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the proceedings of the respondent in revision of assessment order dated 07.09.2021 in TIN.No.33933344043/2014-15 of the respondent quash the same and to direct the respondent to provide opportunity to the petitioner for re-assessment in TIN.No.33933344043/2014-15.

For Petitioner : Mr.A.S.K.Vasanth Kumar
for Mr.Balachander
For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

The petitioner is before this Court against the impugned order dated 07.09.2021 passed by the respondent for the Assessment Year 2014-2015 under the provisions of TNVAT Act, 2006. It is noticed that the impugned order has preceded personal hearing notice dated 09.08.2021, the petitioner has not replied to the same and therefore he had suffered an impugned order dated 07.09.2021. The Writ Petition has been presented on 05.08.2022 i.e., long after the expiry of period for filing an Appeal before the Appellate Deputy Commissioner (ST) Salem.

2. Under similar circumstances, this Court has being come to the rescue of an assessee by setting aside the Assessment order subject to the petitioner depositing 25% of the disputed tax, I see no reasons to take a different stand in this case.

3. Accordingly, this Writ Petition stands disposed of by quashing the impugned order subject to petitioner depositing 25% of the disputed tax and remitting the same to the credit of the Commercial Tax

Department within a period of 30 days from the date of receipt of a copy of this order. The impugned order which stands quashed will be treated as addendum to the Show Cause Notice which preceded the impugned Assessment Order. The petitioner shall file a reply within a period of 30 days along with the pre-deposit. The respondent shall thereafter pass a final order on merits and in accordance with law as expeditiously as possible preferably within a period of three months thereafter. Needless to state, the petitioner shall also be heard before final orders are passed.

4. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected writ miscellaneous petitions are closed.

05.12.2024

Index:Yes/No
Internet: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

The State Tax Officer,
Harur Assessment Circle,
Harur.

C.SARAVANAN, J.

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