IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.08.2024

CORAM

THE HONOURABLE Mr.JUSTICE KRISHNAN RAMASAMY

W.P.No.21538 of 2024
AND
W.M.P.Nos.23504 & 23506 of 2024

M/s.Jewellery Chola
Rep. by its Proprietor Cholaprakash Arjunan
32, North Madra Street, Mylapore, Chenna – 600 004. .. Petitioner

Vs

The Commercial Tax Officer,
Mandaveli South – I, Chennai South, Tamil Nadu. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned summary of Order of the Respondent in reference No.ZD330424250428I dated 30.04.2024 and quash the same and consequently direct the Respondent to entertain the records Documents and reply from the petitioner and then pass order after affording a personal hearing to the petitioner.

For Petitioner : Mr.S.Raveekumar
for Mr.M.Hariharan

For respondent : Mr.T.N.C.Kaushik
Additional Government Pleader [T]

ORDER

Challenging the assessment order dated 30.04.2024 passed by the respondent in reference No. No.ZD330424250428I, this writ petition has been filed.

2. The learned counsel for the petitioner submits that the show cause notice was issued to the petitioner for which, the petitioner has submitted a detailed reply on 02.02.2024 along with necessary documents. The impugned Order came to be passed on 30.04.2024. The learned counsel would further submit that the final assessment Order is yet to be passed.

3. As per the direction of this Court, the impugned Order passed by the respondent has been produced before this court to ascertain whether reply has been given by the petitioner with all the documents. A perusal of the impugned Order indicate that since the reply and the documents and explanations produced by the tax payer were illegible, the reply has not been considered by the respondent and the impugned Order has been passed.

4. The learned Additional Government Pleader appearing for the respondent would submit that before passing the final assessment Order, the reply submitted by the petitioner will be considered by the respondent. He would further submit that the petitioner may be directed to give a fresh reply to the respondent and upload the same.

5. In reply, the learned counsel appearing for the petitioner would submit that he will give a clear copy of the reply submitted by the petitioner on 02.02.2024.

6. Considering the submissions of the learned counsel for the petitioner as well as the respondent, though the impugned Order indicate that the reply and documents produced by the petitioner were illegible, taking into consideration that respondent is yet to pass the final assessment order, this Court, passes the following Order :

i. the impugned Order dated 30.04.2024, passed by the respondent is set aside.

ii. That the petitioner is directed to file a clean copy of his reply along with all the documents to the respondent within a period of fifteen days from the date of receipt of a copy of this order.

iii. Thereafter, the respondent is directed to pass the final Order on merits and in accordance with law by giving due consideration to the reply filed by the petitioner and after affording an opportunity of personal hearing to the petitioner, within a period of four (4) weeks.

7. With the above directions, this writ petition is disposed of. No costs. Connected W.M.Ps. are closed.

21.08.2024

vrc

Index : Yes/No
Neutral Citation : Yes/No

To

The Commercial Tax Officer,
Mandaveli South – I, Chennai South, Tamil Nadu.

KRISHNAN RAMASAMY, J.

vrc

W.P.No.21538 of 2024

21.08.2024