



W.P.No.23345 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.10.2024

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.23345 of 2022

and

WMP.No.22280 of 2022

V.P.Janarthanan

...Petitioner

Vs.

The Assistant Commisioner (CT) (FAC)
Cuddalore Taluk Assessment Circle
Cuddalore – 607 001.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari to call for the records leading to the issuance of assessment order bearing reference TIN:33674400419/2013-14 dated 12.05.2022 by the respondent.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader



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ORDER

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Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.TNC.Kaushik, learned Additional Government Pleader for the respondent.

2. Learned counsel for the petitioner submits that the petitioner will be satisfied if the petition is set aside and the case is remitted back to the respondent, as the petitioner could not participate in the proceedings.

3. Learned learned Additional Government Pleader for the respondent submits that sufficient opportunity was given to the petitioner. However, the petitioner failed to take advantage of the opportunity of hearing and the order has been passed.

4. Balancing the interest of the petitioner and the respondents and to meet the ends of Justice, the case is relegated back to the respondent subject to the petitioner depositing Rs.3,00,000/- within a period of thirty (30) days from the date of receipt of copy of this order. Subject to petitioner remitting Rs.3,00,000/- as deposit, the impugned assessment order shall stands quashed.



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The respondent shall pass *de-novo* order within a period of two (2) months thereafter.

5. Needless to state, the petitioner shall file additional reply if any and also appear for personal hearing.

6. With the above direction, this writ petition stands disposed of. No costs. Connected Miscellaneous Petition is closed.

25.10.2024

Index: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation Case: Yes/No

nst

To:
The Assistant Commissioner (CT) (FAC)
Cuddalore Taluk Assessment Circle
Cuddalore – 607 001.



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C.SARAVANAN, J.

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