IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.09.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27066 of 2024 &
W.M.P.Nos.29581 and 29584 of 2024

M/s.Casa Grande Propcare Private Limited
No.40/129A, 2nd Floor, Shivani Towers,
East Coast Road, Thiruvanmiyur,
Chennai- 600 041.
Represented by its Director Mr.Parthiban ... Petitioner

Vs.

The Commercial Tax Officer,
Thiruvanmiyur Assessment Circle,
Room No.217, Integrated building
for commercial taxes
and Registration Department,
Chennai- 600 035 .... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records in the file of the Respondents and quash the same as illegal, arbitrary and devoid of merit of the Respondent impugned rejection order dated 04.07.2024 with reference number ZD3307240643868 in so far as the petitioner herein is concerned.

For Petitioner : Mr.G.Sudhakar

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader
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ORDER

This writ petition has been filed by the petitioner challenging the impugned rejection order dated 04.07.204 passed by the Respondent.

2. Mr.C.Harsha Raj, learned Additional Government Pleader (Taxes) takes notice on behalf of the Respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the Petitioner submitted that two show cause notices were issued for the similar cause of action and the Petitioner also submitted the reply for the said show causes notices, but without considering the same, assessment order dated 30.04.2024 came to be passed and thereafter the Petitioner filed a rectification letter, seeking rectification of the said order and the same was rejected vide

order of the Respondent dated 04.07.2024, challenging which the present Writ Petition came to be filed.

5. The learned Additional Government Pleader (Taxes) appearing for the Respondents fairly submitted that an error occurred while passing the assessment order and therefore the matter may be remanded back to the Respondent for fresh consideration.

6. Heard both sides. Perused the records.

7.In the present case on hand, two show cause notices were issued for the same cause of action and the petitioner also submitted its reply, but without considering the same assessment order came to be passed and consequently rejection order was passed on 04.07.2024.

8.Considering the facts and circumstances of the case and as submitted by the learned Additional Government Pleader that an error occurred while passing impugned order, this Court is inclined to set aside the assessment order dated 30.04.2024 and the impugned order dated 04.07.2024. Accordingly, this Court passes the following order:

i) The assessment order dated 30.04.2024 as well as the order impugned herein is set aside.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

23.09.2024

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

The Commercial Tax Officer,
Thiruvanmiyur Assessment Circle,
Room No.217, Integrated building
for commercial taxes
and Registration Department,
Chennai- 600 035

KRISHNAN RAMASAMY.J.,

arr

W.P.No.27066 of 2024

23.09.2024