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W.P. No.28702 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.28702 of 2024

and

W.M.P. No.31300 of 2024

M/s.Bion Atrium Medical Care Private Limited,
Rep. By its Director: Maheesh Sharma,
No.42 43 F, Kalyanis Pals Court,
Gandhi Road, Valsarvakkam,
Chennai-600 087.

... Petitioner

Vs.

State Tax Officer/ Commercial Tax Officer,
Saligramam Assessment Circle,
Central-I, Chennai Central,
Station 46, 3rd Floor, Room No.326,
Bishop Garden, Mylapore Taluk Office Building,
Greeways Road, Chennai-600 028.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the Respondent in GSTIN:33AAGCB1332F1ZB/2019-20 and consequential order under Section 73 and Summary of the order in Form GST DRC-07 having Ref No:ZD330624270220U all dated 24.06.2024 for the Financial Year 2019-20 and



W.P. No.28702 of 2024

quash the same as illegal, contrary to the provisions of the Act and against the principles of natural justice and fairplay.

For Petitioner : Ms.Pooja Chopda

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

The writ petition is filed challenging the impugned order dated 24.06.2024 on the limited ground that though vide reminder dated 24.06.2024 the petitioner was granted time to submit its reply till 26.06.2024, however the impugned order came to be passed even before the expiry of the said period on 24.06.2024. It was thus submitted the impugned order was passed in great haste and in violation of principles of natural justice.

2. Mr.V.Prashanth Kiran, learned counsel for the Respondent would submit that they will redo the assessment within the time frame that may be fixed by this Court.

3. In view thereof, the impugned order is set aside. The petitioner may submit their reply along with relevant document within a period of two (2) weeks from the date of receipt of a copy of this order. If any such reply is filed, orders



W.P. No.28702 of 2024

shall be passed by the Respondent in accordance with law after providing the petitioner an opportunity, if no reply is filed within the stipulated period i.e., 2 weeks from the date of receipt of a copy of this order, the impugned order will stand restored.

4. With the above direction, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

05.11.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

mka

To:

The State Tax Officer/ Commercial Tax Officer,
Saligramam Assessment Circle,
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W.P. No.28702 of 2024

MOHAMMED SHAFFIQ, J.

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W.P. No.28702 of 2024

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