



W.P.No.29377 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.10.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

**W.P.No.29377 of 2024 &
W.M.P.Nos.32019 & 32015 of 2024**

M/s.Vaishnavi Auto Spares,
represented by its partners,
47/27-29, Ramanathapuram Extn,
2nd Street, P.N.Road,
Tiruppur- 641602.

... Petitioner

Vs.

The Assistant Commissioner,
Central-II Circle, Tirupur-II,
Erode, Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the impugned Assessment Order dated 31.10.2023 bearing Reference No.ZD331023207883Q passed by the Respondent and quash the same.

For Petitioner : Mr.Athiban Vijay

For Respondent : Mrs.K.Vasanthamala
Government Advocate (Taxes)



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ORDER

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This writ petition has been filed by the petitioner challenging the order dated 31.10.2023 passed by the respondent for the Assessment Year 2020-2021.

2. Mrs.K.Vasanthamala, Government Advocate (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 submits that show cause notice was issued to the Petitioner on 17.07.2023, pursuant to which the Petitioner paid a sum of Rs.1,70,843/- on 25.07.2023. But the Respondent without considering the same has passed the impugned assessment order dated 31.10.2023 confirming the demand made in the Show Cause Notice. He therefore prays to set aside the same.

5. The learned Government Advocate (Taxes) fairly submitted that a sum of Rs.1,70,843/- has been paid by the Petitioner, pursuant to the show cause notice and prays for appropriate orders.

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WEB COPY

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

7. In the present case, pursuant to the show cause notice dated 17.07.2023, a sum of Rs.1,70,843/- has been paid by the Petitioner, but without considering the same the impugned order came to be passed. In such view of the matter, this Court is inclined to set aside the impugned order dated 31.10.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) 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.



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8. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

21.10.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner,
Central-II Circle, Tirupur-II,
Erode, Tamil Nadu.



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KRISHNAN RAMASAMY.J.,

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21.10.2024