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W.P. No.32564 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.32564 of 2024

and

W.M.P. Nos.35390 and 35391 of 2024

Tvl.Shanmugha Granites,
Rep. By its Propreitor Mr.Periyanna Shanmugham
944/2B, Kullampatti, Mathur,
Pochampalli, Krishnagiri-635 203.

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Office of the Assistant Commissioner (ST)-II,
Krishnagiri Circle, Krishnagiri.

... 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 dated 04.07.2024 in Reference No:ZD3307240509573.

For Petitioner : Ms.Janani

For Respondent : Mr.Prashanth Kiran
Government Advocate

ORDER

By consent of learned counsel on both sides, this writ petition is taken up



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for final disposal at the admission stage itself.

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2. The writ petition is filed challenging the impugned order dated 04.07.2024 on the limited ground that though the petitioner had filed reply on 29.05.2024 and 12.06.2024, however the impugned order proceeds on the basis as though no objections had been filed, the relevant portions of the impugned order is extracted hereunder:

“A notice in DRC-01A and DRC-01 was issued on respectively 24.05.2024 and 04.06.2024 the above irregularity calling for their written objection if any with connected records and personal hearing also offered on 04.07.2024. But the dealers have not filed any written objection and attend for personal hearing in this office within stipulated period.”

3. It is submitted that the impugned order is passed without taking into consideration the objections that has been filed and thus suffers from gross non-application of mind to the materials on record.

4. Mr.Prashanth Kiran, the learned Government Advocate who takes notice for the Respondent would submit that they would redo the assessment taking into account the objections filed by the petitioner.



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5. In view thereof, the impugned order is set aside. It is open to the petitioner to file additional objections within a period of 2 weeks from the date of receipt of a copy of this order. If any such additional objections / documents are filed, the same shall be considered by the Respondent and orders passed in accordance with law, after affording the petitioner a reasonable opportunity of hearing.

6. The writ petition stands disposed of with the above directions. No costs. Consequently, the connected miscellaneous petitions are closed.

12.11.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

The Deputy State Tax Officer-1,
Office of the Assistant Commissioner (ST)-II,
Krishnagiri Circle, Krishnagiri.



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MOHAMMED SHAFFIQ, J.

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