



WEB COPY



W.P. No.33115 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33115 of 2024

and

W.M.P.No.35872 and 35873 of 2024

Elamathi
Proprietor of Raana Cars,
SF No.New 8/2, Old 13A,
Erode Main Road, Kullampalayam,
Gobichettipalayam 638 476.

.. Petitioner

Vs.

The Deputy Commercial Tax Officer,
Gobichettipalayam Circle,
Gobichettipalayam.

.. Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order dated 09.10.2023 in Ref.No.ZD331023042584T by the respondent and quash the same.

For Petitioner : Mr.Hari Radhakrishnan

For R1 and R2 : Mr.G.Nanmaran
Special Government Pleader



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ORDER

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The present writ petition is filed challenging the impugned order dated 09.10.2023 on the limited ground that the petitioner has only been served with the summary of the order with DRC07 which is not accompanied by a detailed order.

2. The learned counsel for the petitioner submitted that detailed order of adjudication has not been served on the petitioner and thus the proceeding is incomplete.

3. When this was pointed out, the learned counsel for the respondent seeks liberty of this Court to proceed with and complete the assessment by issuing a detailed order in DRC 07, after affording the petitioner a reasonable opportunity of hearing, which was not objected to by the learned counsel for the petitioner.

4. In view thereof the impugned order is set aside and the respondents shall pass a detailed order afresh, after affording the petitioner a reasonable opportunity of hearing and complete the assessment.



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4. Accordingly, the writ petition stands disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

05.12.2024

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

spp

To:

The Deputy Commercial Tax Officer,
Gobichettipalayam Circle,
Gobichettipalayam.



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MOHAMMED SHAFFIQ, J.

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