



W.P.(MD) No.17937 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 31.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.17937 of 2024

and

W.M.P.(MD)Nos.15371, 15372 & 15373 of 2024

M/s.P.M.Subashree Enterprises,
Represented by its Proprietor Rajeswari.

... Petitioner

Vs.

1.Commercial Tax Officer,
Tuticorin-I Assessment Circle,
No.6R, North Cotton Road,
Thoothukudi,
Tamil Nadu – 628 001.

2.The Bank Manager,
Canara Bank,
Mattakadai Branch,
Thoothukudi – 628 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records pertaining to the order passed by the first respondent in Order No.ZD330224144055W dated 23.02.2024 and quash the same as illegal and remand the matter for re-consideration.

For petitioner : Mr.P.Selvakumar



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For respondents : Mr.J.K.Jayaselan
Government Advocate for R1
Mr.C.Deepak
Standing Counsel for R2

ORDER

Heard learned counsel for the petitioner and learned Standing Counsel for the respondents.

2. The petitioner is before this Court against the impugned order dated 23.02.2024 passed by the first respondent for the assessment year 2019-20.

3. The impugned order has preceded a notice in DRC 01A dated 12.09.2023 and a notice in DRC 01 dated 21.09.2023. In response to the same, the petitioner has sent a request on 01.11.2023 stating that the petitioner will file a reply with necessary particulars. However, the petitioner has not produced the same. Under these circumstances, the first respondent has proceeded to pass the impugned order.

4. The learned counsel for the petitioner submits that the petitioner may be given one opportunity to explain the position. It is submitted that the petitioner



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may be put to any reasonable terms, which the petitioner will comply with.

5. The learned Government Advocate for the first respondent submits that the petitioner has not participated in the show cause proceedings pursuant to the notices in DRC 01A and DRC 01. Hence, the impugned order has been passed based on the proposals contained in notice in DRC 01.

6. That apart, it is submitted that the petitioner has also failed to attend personal hearings which were fixed on 12.02.2024, 23.11.2023 and 08.11.2023.

7. At this stage, the learned counsel for the petitioner submits that the entire amount has been recovered from the petitioner's bank account on 22.07.2024.

8. Under these circumstances, the first respondent is directed to verify whether the amounts have been recovered. In case the petitioner's amounts have already been recovered from the petitioner's Bank Account, the petitioner shall file a reply to substantiate the case.



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9. In view of the above, the impugned order is set aside and the case is remitted back to the first respondent to pass fresh orders on merits and in accordance with law.

10. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice that preceded the impugned order.

11. It is expected that the petitioner shall file a reply within a period of 30 days from the date of receipt of a copy of this order. The respondent shall pass a fresh order on merits and in accordance with law as expeditiously as possible preferably within a period of two months thereafter, subject to the petitioner filing reply within such time. Needless to state, the petitioner shall be heard before passing the order.

This Writ Petition is allowed, with above directions. No costs.
Consequently connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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To
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C.SARAVANAN, J.

apd

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