



W.P. No.2836 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 29.01.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.2836 of 2025**

**and**

**W.M.P.Nos.3139 and 3140 of 2025**

M/s.A.K.K.Builders,  
Represented by its Partner,  
Mr.Kannan,  
Door No.59, Excel Apartments,  
Church Road, Panchayat Main Road,  
Perungudi, Chennai 600 096.

.. Petitioner

Vs.

The State Tax Officer (FAC),  
Sholinganallur Assessment Circle,  
Integrated Commercial Taxes and  
Registration Building,  
Nandhanam, Chennai 600 035.

.. 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 on the file of the respondent and to quash the impugned assessment order dated 16.07.2024 bearing no.33ABFFA4727J1ZJ/2019-20 passed by the respondent.

For Petitioner : Mr.J.Ashish



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For Respondents : Mr.T.N.C.Kaushik  
Additional Government Pleader

### **ORDER**

The present writ petition is filed challenging the impugned order dated 16.07.2024 on the premise that the impugned order has been passed without considering the reply filed by the petitioner in response to the show cause notice in DRC 01.

2. It is submitted by the learned counsel for the petitioner that an intimation in ASMT 10 was issued to the petitioner on 20.05.2022. In response the petitioner filed its reply dated 27.06.2022. Thereafter, a notice in Form DRC 01A was issued on 17.05.2023, followed by a show cause notice in DRC 01 dated 11.07.2023. In response to the show cause notice the petitioner filed its detailed representation / reply dated 18.08.2023. However, the impugned order proceeds to record and extract the reply filed by the petitioner in ASMT – 11, dated 27.06.2022, which was made in response to ASMT 10 while treating it as the response made by the petitioner to DRC 01. It is thus submitted that failure to consider the reply dated 18.08.2023, made in response to the



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show cause notice vitiates the impugned proceedings.

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3. On this being pointed out the learned counsel for the respondent would submit that they would redo the assessment after affording the petitioner a reasonable opportunity of hearing.

4. In view thereof, the impugned order is set aside. The respondent is at liberty to redo and complete the assessment after affording the petitioner a reasonable opportunity of hearing.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

**29.01.2025**

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:  
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The State Tax Officer (FAC),  
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**MOHAMMED SHAFFIQ, J.**

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**29.01.2025**