IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.02.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.No.272 of 2025
&
C.M.P.No.2048 & 2051 of 2025

Indus Towers Limited
Rep. by its General Manager Amit Lath
No.5, 5th Floor, Espee IT Park
Jawaharlal Road, TVK Industrial Estate
Chennai 600 032. .. Appellant

Vs.

The Assistant Commissioner (ST)
Guindy Assessment Circle
Commercial Taxes Department
Integrated Commercial Taxes and Registration Building
Room No.253, 2nd Floor, Nandanam
Chennai 600 035. .. Respondent

Prayer : Appeal under Clause 15 of Letters Patent against the order dated 21.11.2024 passed in W.P.No.15626 of 2022.

For Appellant : Mr.Raghavan Ramabadran

For Respondent : Mr.M.Venkateswaran
Special Government Pleader (Taxes)

JUDGMENT
(Judgment of the Court was delivered
by the Hon'ble Chief Justice)

After the appeal was heard for sometime, Shri. Raghavan sought leave to withdraw the appeal with liberty to file reply to two notices dated 26.08.2020 and 23.07.2021. At the same time, Shri. Raghavan states that the adjudicating authority should be directed to also deal with the submissions of appellant on the issue of limitation.

2. In our view, counsel for appellant is justified.

3. Counsel also states that even at the time of hearing of the petition before the learned Single Judge, notice dated 26.08.2020 was not made available.

4. Counsel for respondent states that notice dated 26.08.2020 will be made available to appellant.

5. We dispose the appeal with the following directions:

(a) Copy of the notice dated 26.08.2020 will be made available to appellant's counsel not later than 5.00 p.m. on 07.02.2025. Notice shall be hand delivered to the office of appellant's counsel;

(b) Reply to two notices dated 26.08.2020 and 23.07.2021 shall be filed on or before 28.02.2025;

(c) The adjudicating authority shall pass an order on or before 30.04.2025. Before passing any order, personal hearing shall be given to appellant, notice whereof shall be communicated at least five working days in advance.

(d) The order to be passed shall be a reasoned order dealing with all submissions of appellant, including on the issue of limitation.

(e) If the adjudicating authority is going to rely on any judgment or order of the Tribunal, a list thereof shall be made available to appellant, along with the notice for personal hearing, so that appellant may effectively deal with or distinguish the same;

(f) If there are any documents relied upon in the notice, copies thereof shall also be annexed to the notice. The same shall be properly paginated and indexed.

There shall be no order as to costs. Consequently, interim applications also stand disposed of.

(K.R.SHRIRAM, CJ) (MOHAMMED SHAFFIQ,J.)

04.02.2025

Index : Yes/No
Neutral Citation : Yes/No

kpl

To
The Assistant Commissioner (ST)
Guindy Assessment Circle, Commercial Taxes Department

Integrated Commercial Taxes and Registration Building
Room No.253, 2nd Floor, Nandanam, Chennai 600 035.

THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ,J.

(kpl)

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