



WEB COPY



W.P. No.35929 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.35929 of 2024

and

W.M.P.Nos.38807 and 38808 of 2024

M/s.K.Hari

.. Petitioner

Vs.

The Deputy Commercial Tax Officer,
Thiruvallur Assessment Circle,
No.4/109, Integrated Goods and Services Tax Building,
Nazarthpettai,
Chennai- 600 123

.. 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 quash the impugned assessment order dated 30.04.2024 bearing GSTIN No.33DXAPK7990D1ZF/2018-19 passed by the respondent as arbitrary.

For Petitioner : Mr.J.Ashish

For Respondent : Ms.Amrita Dinakaran



W.P. No.35929 of 2024

WEB COPY

ORDER

The present writ petition is filed challenging the impugned order dated 30.04.2024 on the limited ground that the impugned order proceeds on the premise that the petitioner have not responded to the show cause notice, when in fact, the petitioner had responded to the show cause notice vide its letter dated 17.04.2024. It is thus submitted that the impugned order suffers from non application of mind.

2. On this being pointed out, the learned Government Advocate for the respondent would submit that they would redo the assessment, after taking into account the objections filed by the petitioner and after affording the petitioner a reasonable opportunity of hearing.

3. In view thereof, the impugned order dated 30.04.2024 is set aside. The respondent authority is directed to redo the assessment, after taking into account the objections filed by the petitioner and after affording the petitioner a reasonable opportunity of hearing.



W.P. No.35929 of 2024

4. The writ petition stands disposed of with the above directions.

There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

02.01.2025

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

mrn

To:

The Commissioner,
Hosur City Municipal Corporation,
City Municipal Corporation Office,
Hosur.



WEB COPY



W.P. No.35929 of 2024

MOHAMMED SHAFFIQ, J.

mrn

W.P. No.35929 of 2024
and
W.M.P.Nos.38807 and 38808 of 2024

02.01.2025