IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.01.2025

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P. No.38575 & 38577 of 2024
and W.M.P.Nos.41782, 41783, 41788 & 41789 of 2024

M/s.S.M. Builders
Rep., by its Partner P.Theivam,
No.06-1, Nadu Street,
Kondalampatty,
Salem 636 010. ... Petitioner in both W.P's

Vs.

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Suramangalam Assessment Circle,
Salem. ...Respondents in both W.P's

PRAYER in W.P.No.38575 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the respondent in ARN:AD330624043026G/Order Ref. No.ZD330424114447N for the assessment year 2020-21 and quash the proceeding dated 23.10.2024 passed therein.

PRAYER in W.P.No.38577 of 2024 : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the respondent in ARN:AD330724010265H/Order Ref. No.ZD3304241144005 for the assessment year 2021-22 and quash the proceeding dated 23.10.2024 passed therein.

Appearance in both W.P's

For Petitioner : Mr.B.Raveendran

For Respondent : Ms.Amrita Dinakaran
Government Advocate

COMMON ORDER

Since the issue involved and the relief sought in both these Writ Petitions are identical in nature, the same were heard together and disposed of vide this common order.

2. These Writ Petitions are filed challenging the impugned orders dated 23.10.2024 passed by the respondent, on the ground that the petitioner had originally challenged the show cause notice in Form DRC-01 dated 15.04.2024 in W.P.No.7326 of 2024, though in the order dated 10.06.2024 passed in W.P.No.7326 of 2024, it has been recorded that the show cause notice was withdrawn, the same was not withdrawn and the impugned order came to be passed on the basis of the said show cause notice in Form DRC-01 dated

15.04.2024.

3. On this being pointed out, the learned Government Advocate appearing for the respondent submitted that the orders impugned herein may be treated as show cause notice and the petitioner may submit their objections within a period of four weeks from the date of receipt of a copy of this order along with the relevant documentary evidence, agreed to by the learned counsel for the petitioner.

4. In view thereof, the impugned orders, dated 23.10.2024 are set aside. The impugned orders shall be treated as a show cause notice and the petitioner shall file their objections along with relevant documents within a period of four (4) weeks from the date of receipt of a copy of this order. If any such objections/materials are filed within the stipulated period, the respondent shall consider the same and pass appropriate orders in accordance with law after affording the petitioner a reasonable opportunity of hearing. If objections are not filed within the stipulated period, i.e., four weeks from the date of receipt of a copy of this order, the impugned orders of assessment shall stand restored.

5. Accordingly, these writ petitions stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

08.01.2025

Index : Yes / No
Internet : Yes/ No
jd

To
The State Tax Officer,
Office of the Assistant Commissioner (ST),
Suramangalam Assessment Circle,
Salem.

MOHAMMED SHAFFIQ, J.

jd

W.P. No.38575 & 38577 of 2024

08.01.2025