



W.P. No.39930 of 2024

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.39930 of 2024

and

W.M.P. Nos.43245 and 43246 of 2024

M/s.VSL Earth Movver,
Represented by its Proprietor P.Natarajan,
No.60-B, Nellikuppam Main Road,
Cuddalore-607 001.

... Petitioner

Vs.

1.The State Tax Officer (ST),
Cuddalore Town Assessment Circle,
Punjab National Bank Upstairs, 2nd Floor,
Bharathy Road, Cuddalore.

2.The Deputy State/ Commercial Tax Officer-2,
Cuddalore Town Assessment Circle,
Punjab National Bank Upstairs, 2nd Floor,
Bharathy Road, Cuddalore.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 1st Respondent in his proceedings in Order No.GST/33AITPN8569J1ZC/2019-2020, quash the order dated 02.08.2024 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader



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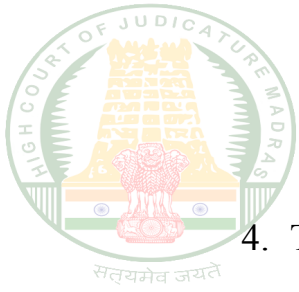
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ORDER

The present writ petition is filed challenging the impugned order dated 02.08.2024 on the short ground that DRC-01 is not supported by a detailed show cause notice instead it only contains analysis of discrepancies in returns on scrutiny.

2. It is submitted that in the absence of a detailed show cause notice, the opportunity that is granted is illusory and not real. The learned counsel for the Respondents would submit that the petitioner may treat the impugned order as show cause notice and submit their objections within a period of 4 weeks from the date of receipt of a copy of this order.

3. In view thereof, the petitioner shall treat the impugned order as show cause notice and submit their objections within a period of 4 weeks from the date of receipt of a copy of this order. If any objections are filed within the stipulated period, the Respondents shall proceed to pass orders afresh after affording the petitioner a reasonable opportunity of hearing.



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4. The writ petition stands disposed of. No costs. Consequently, the

WEB CONNECTED miscellaneous petitions are closed.

10.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

- 1.The State Tax Officer (ST),
Cuddalore Town Assessment Circle,
Punjab National Bank Upstairs, 2nd Floor,
Bharathy Road, Cuddalore.
- 2.The Deputy State/ Commercial Tax Officer-2,
Cuddalore Town Assessment Circle,
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MOHAMMED SHAFFIQ, J.

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