



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 20116 of 2021

and

W.M.P. No. 21391 of 2021

Tvl. DPM Sri Murugan & Co.,
A partnership firm
Represented by its Managing Partners,
Mr. Balasubramaniam,
Having office at No.160/4, R.S.P. Nagar,
Kulathupunjai Street,
Dharapuram - 638 656.

... Petitioner

Vs

The State Tax Officer,
TNVAT
Commercial Tax Office,
Jawalikadai Veedhi,
Dharapuram Assessment Circle,
Dharapuram - 638 656.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the respondent in TIN: 33633021586/2014-15 dated 23.02.2021 and consequent order dated 30.08.2021 to deposit the sum or to order for recovery of amounts under Revenue Recovery, quash the same.

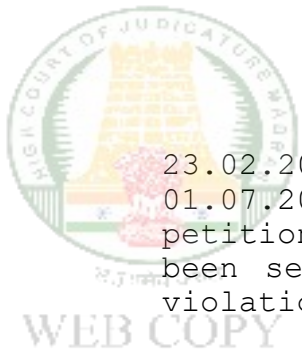
For Petitioner : Mr. G.Surya Narayanan

For Respondent : Ms. Amirta Dinakaran
Government Advocate

ORDER

This writ petition has been filed by the Petitioner seeking for the issuance of Writ of Certiorari, to call for the records on the file of the respondent in TIN: 33633021586/2014-15 dated 23.02.2021 and consequent order dated 30.08.2021 to deposit the sum or to order for recovery of amounts under Revenue Recovery and quash the same.

2. The petitioner has challenged the impugned order dated 23.02.2021 pursuant to the revision notice dated 21.05.2019. Learned Counsel for the Petitioner submits that the petitioner has also replied to the same on 28.06.2019. It is submitted that the respondent has now passed the impugned order dated



23.02.2021 by stating that notices dated 12.06.2019 and 01.07.2019 have not been replied to. Learned Counsel for the petitioner further submits that both these notices have not been served and the impugned order has been passed in gross violation of the principles of natural justice.

3. Learned counsel for the respondent submits that the writ petition is not maintainable and the petitioner has an alternative remedy before the Appellate Authority.

4. Heard learned counsel for the petitioner and learned counsel for the respondent and perused the impugned order.

5. Though the petitioner has an alternative remedy, the fact of the matter is that the impugned order has been passed without following the principles of natural justice or serving notices dated 12.06.2019 and 01.06.2019 referred in the impugned order. There are no records to substantiate the same.

6. In view of the above position, the impugned order is set aside and the case is remitted back to the respondent to pass fresh orders preferably within a period of 30 days from the date of receipt of a copy of this order. The petitioner is directed to appear before the respondent on 30.11.2021. The petitioner is given liberty to file additional representation to reply and other records to substantiate the defence.

7. The Writ Petition is disposed with the above observations. Consequently, the connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar (CS-CCC)

//True copy//

Sub Assistant Registrar

dm/skr

To
The State Tax Officer,
TNVAT
Commercial Tax Office,
Jawalikadai Veedhi,
Dharapuram Assessment Circle,
Dharapuram - 638 656.

+1cc to Mr.G.Suryanarayanan, Advocate SR.No.59097
+1cc to Government Pleader (Taxes) SR.No.58607

W.P. No. 20116 of 2021
and

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NRL (CO)