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W.P.No.1051 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.01.2023

CORAM:

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

**W.P.No.1051 of 2023 &
W.M.P.Nos.1043 & 1046 of 2023**

Ramdoss Palani

... Petitioner

VS.

1.The Deputy State Tax Officer,
Kancheepuram (Rural) Assessment Circle,
First Floor, Commercial Taxes Building,
Collectorate Campus,
Kancheepuram - 631 501.

2.Assistant Commissioner (ST) (FAC),
Kancheepuram (Rural) Assessment Circle,
First Floor, Commercial Taxes Building,
Collectorate Campus,
Kancheepuram - 631 501.

3.Deputy Commissioner (ST),
Zone XII,
Collectorate Campus,
Kancheepuram - 631 501.

4.The Bank Manager,
Indian Bank,
Walajabad Branch,
No.78, Raja Street,
Walajabad - 631 605.

...Respondents



Prayer: Writ petition filed under Article 226 of the Constitution of India for writ of Certiorarified Mandamus calling for the impugned proceedings of the first respondent passed in Order No.22022220596434 dated 04.04.2022 and quash the same as the impugned order of the first respondent is in violation of principles of natural justice, dis-regard to the provisions of the TNGST Act/Rules 2017 and further direct the first respondent to re-do the adjudication in accordance with law

For Petitioner : Mr.N.Murali

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

The petitioner has challenged the recovery order dated 04.04.2022 passed by the first respondent on the ground of violations of principles of natural justice.

2. Heard Mr.N.Murali, learned counsel for the petitioner and Mr.T.N.C.Kaushik, learned Additional Government Pleader appearing for the respondents.

3. According to the petitioner, even without passing any assessment order, directly the first respondent has issued the recovery order calling upon



the petitioner to pay a sum of Rs.15,83,749/- for the assessment year 2018-

19.

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4. Learned Additional Government Pleader appearing for the respondents has received written instructions dated 12.01.2023 from the second respondent which is placed on record before this Court.

5. As seen from the written instructions, admittedly no assessment order was passed and without passing the assessment order, the recovery order which is the subject matter of challenge in this writ petition has been issued by the first respondent. In the written instructions, the second respondent has also admitted that no personal hearing was afforded to the petitioner.

6. In view of the admission made by the second respondent that without passing the assessment order, directly a recovery order has been issued and in view of the admission that no personal hearing was afforded to the petitioner, it is clear that the first respondent has violated the principles of natural justice and therefore, the impugned order has to be quashed and



the matter has to be remanded back to the first respondent for fresh consideration on merits and in accordance with law and the entire assessment has to be re-done by the first respondent.

7. For the foregoing reasons, the impugned order dated 04.04.2022 passed by the first respondent under section 73 of the TNGST Act/Rules, 2017 is hereby quashed and the matter is remanded back to the first respondent for fresh consideration on merits and in accordance with law. The first respondent after adhering to the principles of natural justice and in accordance with the statute, shall pass final orders within a period of eight weeks from the date of receipt of a copy of this Order.

8. With the aforesaid direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

20.01.2023

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Index:Yes/No

Speaking/Non-speaking orders

Neutral Citations: Yes / No



To

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ABDUL QUDDHOSE, J.

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