



W.P.Nos.29713 & 29718 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.10.2023

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.29713 & 29718 of 2023

and

W.M.P.Nos.29322 & 29326 of 2023

M/s.KCP Solar Industry rep by
Its Proprietor Sri.Paramasivam Ashok Kumar,
No.59, Dharmapuri Road,
Venkathampatty,
Uthangarai 636 207.

... Petitioner in both petitions

Vs.

1.The Appellate Deputy Commissioner (ST)(GST)
Salem & Erode,
Commercial Taxes Building,
Pitchards Road,
Salem 7

2.The State Tax Officer,
Harur Assessment Circle.

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, to call for the records of the first
respondent in his proceedings in Appeal Nos.155/2022 and 156/2022



W.P.Nos.29713 & 29718 of 2023

respectively and quash the order dated 11.09.2023 passed therein.

For Petitioner
in both petitions : Mr.B.Raveendran

For Respondent
in both petitions : Mr.C.Harsharaj,
Additional Government Pleader

COMMON ORDER

These writ petitions have been filed challenging the orders dated 11.09.2023 passed by the first respondent in Appeal Nos.155/2022 and 156/2022.

2. Mr.C.Harsharaj, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that the said appeals were dismissed due to the non-appearance of petitioner. Further, he would submit that already the petitioner had engaged his



W.P.Nos.29713 & 29718 of 2023

representative to represent the case before the respondent. Hence, when the petitioner received the notice of hearing from the respondent, he was under the impression that his representative will also have received the same. However, it appears that the notice was only sent to the assessee/petitioner and no communication was sent to his representative. Under these circumstances, the appeals came to be dismissed for non-appearance. Hence, without any other option, the present writ petitions came to be filed.

5. The learned counsel for the respondents would fairly submit that considering the facts and circumstances of the present petitions, this Court may pass the appropriate orders.

6. Heard the submissions made by the learned counsel for the petitioner and the respondents and also perused the materials available on record.



W.P.Nos.29713 & 29718 of 2023

7. Considering the above submissions and the reasons stated in the affidavit filed in support of these petitions, this Court is of the view that in the interest of justice, the impugned orders have to be set aside and the fresh orders shall be passed on merits after providing opportunity to the petitioner.

8. Accordingly, the impugned orders are set aside and the appeals in Appeal Nos.155 of 2022 and 156 of 2022 are restored. Further, while setting aside the order passed by the first respondent, this Court directs the first respondent to fix the date of hearing of the aforesaid appeals on 15.11.2023 and the petitioner is also directed to appear before the Appellate Authority on the aforesaid dated.

9. With the above directions, these writ petitions are disposed of. Consequently, the connected miscellaneous petitions are also closed.

12.10.2023

Speaking/Non-speaking order
Index : Yes / No

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W.P.Nos.29713 & 29718 of 2023

Neutral Citation : Yes / No
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W.P.Nos.29713 & 29718 of 2023

KRISHNAN RAMASAMY.J.,
nsa

W.P.Nos.29713 & 29718 of 2023
and W.M.P.Nos.29322 & 29326 of 2023

12.10.2023