IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.12.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.16190 of 2022
and
W.M.P.Nos.15558, 15559 and 15561 of 2022

T.Krishnan ... Petitioner

Vs.

1.The State Tax Officer,
Harur Assessment Circle,
Harur.

2.The Branch Manager,
State Bank of India,
Raja Street,
Ramurthy Nagar,
Omalur Taluk,
Salem District – 636 354. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent based on assessment order dated 08.12.2020 in TIN.33113343136/2012-13 and quash the same and consequently to direct the 1st respondent to provide opportunity to me for re-assessment in TIN.33113343136/2012-13.

For Petitioner : No Appearance

For Respondents : No Appearance

ORDER

There is no representation on behalf of the petitioner and the respondents either in person or through their counsel.

2. The petitioner has challenged the impugned Assessment Order dated 08.12.2020 which preceded a Notice dated 14.10.2020. The petitioner has not replied to the same and therefore the impugned order has been passed.

3. The present writ petition has been filed on 07.06.2022 long after the period prescribed for filing an Appeal under Section 51 of the TNVAT Act, 2006. Since the petitioner did not participate in the proceedings, it has culminated in the impugned order. Considering the fact that the petitioner has slept over the rights for almost two years before choosing to file the writ petition, Court is inclined to come to the rescue of the petitioner on terms by quashing the impugned order subject

to the condition that petitioner shall deposits 25% of the disputed tax to the credit of the respondent. The impugned order which stands quashed shall be treated as corrigendum to the Notice dated 14.10.2020. The petitioner shall file a reply, if any, within a period of 30 days from the date of receipt of a copy of this order. On such reply being filed by the petitioner together with 25% pre-deposit of the disputed tax, the 1^{st} respondent shall pass a final order on merits. It is made clear since both the parties are absent, it will be the responsibility of the respondents/Department to serve a notice fixing the personal hearing enclosing the copy of this order to the petitioner before proceeding to pass a final order on merits.

4. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

13.12.2024

Index:Yes/No
Internet: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

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Harur Assessment Circle,
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2.The Branch Manager,
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Raja Street,
Ramurthy Nagar,
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Salem District – 636 354.

C.SARAVANAN, J.

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