



W.P.No.16588 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.16588 of 2024

&

WMP No.18196 of 2024

Tvl. Sri Amman Rice & Oil Mills,
Rep. by its Partner,
N.Muthusamy,
No.10, Uthukuli Town Road,
Uthukuli R.S.
Tirupur District-638 752.

... Petitioner

vs

The Assistant Commissioner (ST),
Chennimalai Assessment Circle,
No.300, Bhavani Main Road,
Perundurai-638 052.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari, to call for the records relating to the proceedings of the Respondent dated 15.05.2024 in TNGST No.697505/1993-94 and quash the same.



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For Petitioner : Mr.K.Selvaraj

For Respondent : Mr C.Harsha Raj
Addl. Govt. Pleader

ORDER

An order dated 15.05.2024 is challenged in this writ petition on the ground that the petitioner's replies were not taken into consideration.

2. The respondent issued a notice dated 03.06.2022. Such notice was challenged in W.P.No.15256 of 2022. By order dated 17.08.2023, the writ petition was held to be without merit, but the petitioner was permitted to file a reply to the notice, including on the ground that the proceedings are belated. Thereafter, an order dated 28.12.2023 was issued after the petitioner's reply dated 16.12.2023. Such order was challenged in W.P.No.2142 of 2024. By order dated 02.02.2024, the said writ petition was disposed of by setting aside the order dated 28.12.2023 and remanding the matter for reconsideration. The petitioner was permitted to reply within two weeks from the date of



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receipt of such order and the respondent was directed to consider such reply and issue an order. The order impugned herein was issued thereafter.

3. Learned counsel for the petitioner referred to the impugned order and pointed out that such order refers to the petitioner's reply dated 12.04.2024 and 18.04.2024. After noticing the replies, he submits that a contradictory finding was entered that the dealer has not filed any objections till date. He also submits that the proceedings relate to assessment year 1993-94 and that the petitioner does not have relevant documents to contest the proceedings effectively.

4. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. By referring to the petitioner's replies dated 12.04.2024 and 18.04.2024, learned Additional Government Pleader submits that the petitioner did not respond on merits and merely stated that the proceedings are belated and he is old. In view thereof, learned Additional Government Pleader,



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submits that no case is made out for interference under Article 226.

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5. Pursuant to order dated 02.02.2024, the petitioner submitted replies dated 12.04.2024 and 18.04.2024. In such replies, the petitioner refers to his advanced age and consequential ailments. He further requests that proceeding against him be dropped in relation to the tax proposal. In the impugned order, the petitioner's replies are referred to and it is recorded thereafter that the dealer did not file any objections. Given the nature of the petitioner's replies, the conclusion that there were no objections cannot be faulted. Therefore, it cannot be concluded that principles of natural justice were violated.

6. For reasons aforesaid, W.P.No.16588 of 2024 is disposed of by leaving it open to the petitioner to file a statutory appeal against the order impugned. If such appeal is presented within two weeks from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of the same on merits without going into the question of limitation. Consequently, WMP



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No.18196 of 2024 is closed. No costs.

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Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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Note: Registry is directed to issue
original impugned order to the
learned counsel for the petitioner

SENTHILKUMAR RAMAMOORTHY J.

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To

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WEB COURT

The Assistant Commissioner (ST),
Chennimalai Assessment Circle,
No.300, Bhavani Main Road,
Perundurai-638 052.

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