



W.P.No.19284 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **24.01.2024**

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.19284 of 2023
and W.M.P.Nos.18536 & 18537 of 2023

K.Mani

... Petitioner

-VS-

The State Tax Officer,
Harur.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the respondent in his proceeding in TIN 33763341566/2012-2013 and quash the order dated 05.03.2019 passed therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Ms.Amirta Poonkodi Dinakaran, Govt. Adv. (T)



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ORDER

The petitioner assails an assessment order dated 05.03.2019. Such challenge is primarily on the ground that the petitioner was unaware of the assessment proceedings until the order of attachment of the petitioner's bank account was issued.

2. Learned counsel for the petitioner submits that the entire tax liability was discharged on 03.10.2023 by way of a demand draft, and that the only outstanding issue is the petitioner's liability in respect of penalty.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, submits that two notices dated 10.01.2019 and 11.02.2019 were served on the petitioner. She places on record copies of the said notices. The second of such notices appears to bear an acknowledgement by one Shanthi.

4. Nonetheless, the impugned order discloses that the petitioner was not heard. By taking into account the fact that the entire tax liability was



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discharged, I am of the view that the petitioner be permitted to avail of the statutory appeal before the appellate authority in respect of penalty.

5. For reasons set out above, this writ petition is disposed of by permitting the petitioner to file an appeal before the appellate authority within ten days from the date of receipt of a copy of this order. If the appeal is presented within ten days, the appellate authority is directed to receive and dispose of the same on merits. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

24.01.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

kj

To

The State Tax Officer,
Harur.

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SENTHILKUMAR RAMAMOORTHY,J

kj

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