



WEB COPY



W.P.No.23515 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23515 of 2024

and

W.M.P.Nos.25719 & 25721 of 2024

Tvl.M-Arc Constructions,
Rep by its Managing Partner, K.Mani,
C 30/20, TNHB Bagalur Road Hudco,
Hosur, Krishnagiri 635 109

... Petitioner

Vs.

The Deputy State Tax Officer (Intelligence),
Adjudication Wing, Hosur,
3/47, Sapthagiri Complex,
Thorapalli Agraharam Village,
Adj to Ashok Leyland Unit II, Gandhi Nagar,
Hosur (TK), Krishnagiri District,
PIN 635109, Tamil Nadu

... Respondent

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
respondent's order dated 29.01.2024 in Ref.No.33ABCFM7719B1ZL/
2019-2020 and to quash the same.



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For Petitioner : Mr.Adithya Reddy

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 29.01.2024 passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in the present case, the show cause notice was issued by the respondent on 11.07.2023, for which, the petitioner filed a detailed reply dated 09.01.2024. However, without considering the said reply, the impugned order came to be passed by the respondent on 29.01.2024. Further, he would contend that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order and hence, he



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requests this Court to set aside the said impugned order passed by the respondent.

4. The learned Government Advocate appearing for the respondent also confirmed that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the demand amount by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order and the reply filed by the petitioner was not at all considered by the respondent while passing the impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of



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natural justice since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned order dated 29.01.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 29.01.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed amount to the respondent within a period of four weeks from today (20.08.2024) and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with



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law, after hearing the petitioner, as expeditiously as possible.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

20.08.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Deputy State Tax Officer (Intelligence),
Adjudication Wing, Hosur,
3/47, Sapthagiri Complex,
Thorapalli Agraharam Village,
Adj to Ashok Leyland Unit II, Gandhi Nagar,
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KRISHNAN RAMASAMY.J.,

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