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W.P.No.29412 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.10.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.29412 of 2024

and

W.M.P.Nos.32045 and 32047 of 2024

Sri Balamurugan Packers,
Rep by its Proprietrix Mrs.DEVI
Plot No.68/69, Kamalam Nagar,
Puthagaram,
Chennai- 600 099.

...Petitioner

..Vs..

The State Tax Officer,
(Formerly known as Commercial Tax Officer)
THIRUMULLAIVOYAL:AVADI:TIRUVALLUR,
Room No.114, 1st Floor, Tiruvallur Division,
No.32, Integrated Commercial Taxes Offices Building,
Elephant Gate Bridge Road, Vepery,
Chennai 600 003.

... Respondent

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned order in Reference No.**ZD330424065456E/2018-19 DATED 08.04.2024** passed by the Respondent and the consequential rejection order bearing Reference No.**ZD3309241106161/2018-19 DATED 16.09.2024** passed by the 1st Respondent, and quash the same as arbitrary and illegal.



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For Petitioner : Mr.C.A.Ashok Kumar

For Respondent : Mr.G.Nanmaran,
Special Government Pleader (Tax)

ORDER

The challenge in this writ petition is to the order dated 16.09.2024 passed by the 1st respondent.

2. Mr.G.Nanmaran, learned Special Government Pleader (Taxes), takes notice on behalf of the respondent.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

4. The learned counsel for the petitioner submits that show cause notice dated 27.12.2023 followed by reminders dated 21.02.2024 and 26.03.2024. Since the authorized person who is taking care of the statutory compliance was unwell at that point of time, the petitioner failed to file their reply to the show cause notice in time. While so, without providing any opportunity to the petitioner, the respondent passed the impugned order dated



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08.04.2024 and therefore the same is in violation of the principles of natural justice. He further submitted that entire tax liability has been discharged by the Petitioner.

5. On the other hand, the learned Special Government Pleader (Taxes) would submit that the respondent though the Show Cause notice following by two reminder notices were issued to the Petitioner, they failed to submit their reply and therefore impugned order came to be passed. However, he fairly agreed that entire tax liability has already been discharged by the Petitioner.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and also perused the materials available on record.

7. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice and 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



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16.09.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside.

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

8. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

04.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

The State Tax Officer,
(Formerly known as Commercial Tax Officer)
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Krishnan Ramasamy,J.,
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