



W.P.No.30091 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30091 of 2024
& W.M.P.Nos.32790 & 32791 of 2024

Tvl.Coir Mediaa Enterprises,
Rep by its Prop.K.Balaji,
32, Narayana Pillai Street,
Jamin Uthukuli, Pollachi 624 004.

... Petitioner

Vs.

The Deputy State Tax Officer-2,
Pollachi (West), Assessment Circle,
Pollachi 624 001.

... Respondents

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 in his proceedings in case ID: RETS/33BLWPB3242D2ZE/2019-20 dated 23.08.2024 and quash the same as illegal.



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For Petitioner : Mr.S.Ramanathan

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 23.08.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, 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 after the receipt of show cause notice, a detailed reply was filed by the petitioner on 21.06.2024. However, while passing the impugned order, the respondent had rejected the said reply without assigning any reason.



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Therefore, he would contend that the impugned order came to be passed by the respondent in violation of principles of natural justice and hence, he requests this Court to set aside the said impugned order.

4. In reply, the learned Government Advocate, appearing for the respondent would submit that since the respondent was not satisfied with the reply by the petitioner, they had not considered the same while passing the impugned order. Hence, she requests this Court to pass appropriate orders.

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

6. In the case on hand, upon perusal of the impugned order passed by the respondent, it is clear that the 1½ page reply filed by the petitioner was rejected by the respondent vide a single line order by stating that “The taxpayer reply was not accepted”.



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7. Normally, it is a bounded duty of the respondent to pass final assessment order after hearing the petitioner vide personal hearing and after considering the reply filed by the petitioner. If the respondent is intend to reject the reply filed by the petitioner, they have to state as to why they are rejecting the reply and provide a due consideration with regard to the submission made by the petitioner. However, in this case, no reason has been stated with regard to the rejection of reply filed by the petitioner. Therefore, it is clear that the impugned order came to be passed by the respondent in violation of principles of natural justice and the same is liable to be set aside. Accordingly, this Court passes the following order:-

(i) The impugned order dated 23.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration

(ii) The respondent is directed to duly consider the reply filed by the petitioner dated 21.06.2024.

(iii) Thereafter, the respondent shall issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass



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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, the connected miscellaneous petitions are also closed.

15.10.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Deputy State Tax Officer-2,
Pollachi (West), Assessment Circle,
Pollachi 624 001.



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KRISHNAN RAMASAMY.J.,

nsa

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