BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.9430 and 9431 of 2024
&
W.M.P.(MD).Nos.8558,8559,8560 and 8561 of 2024

Tvl.Guru Construction
rep by its Proprietor: Balusamy
No.4, 3rd floor, Vembarpatti Road
Gopalpatti, Dindigul-624 308 ... Petitioner in both cases

Vs.

Deputy State Tax Officer-1
Vedasandur Aassessment Circle
Dindigul ... Respondent in both cases

Common Prayer: Writ Petitions filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Order Number:ZD33082321027T and ZD331023097139F dated 04.08.2023 and 17.10.2023 relating to the tax period 2021-22 and 2022-23, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file the objections and to produce documents.

For Petitioner in both cases : Mr.S.Raja Jeya Chandra Paul

For Respondent in both cases : Mr.R.Suresh Kumar, AGP

COMMONORDER

Writ Petitions are filed for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Order Number:ZD33082321027T and ZD331023097139F dated 04.08.2023 and 17.10.2023 relating to the tax period 2021-22 and 2022-23, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file the objections and to produce documents.

2. Petitioner challenges the impugned orders dated 04.082.023 and 17.10.2023 passed for the assessment years 2021-2022 and 2022-2023. In both the cases the petitioner has challenged the impugned order belatedly on the ground that petitioner could not participate in the proceedings before the respondent as he fell ill and was suffering from jaundice. It is noticed that the petitioner has approached long after the orders have been passed on 04.08.2023 and 17.10.2023. It is also noticed that petitioner had filed application for rectification of the order passed for the assessment

year 2022-2023 on 19.02.2024, which came to be dismissed on 20.02.2024.

3. Be that as it may, having considered the submissions made by the learned counsel for the petitioner and respondent Court is of the prima facie view that the petitioner may have a case on merits to defend. Since the petitioner has not produced any document to substantiate that the petitioner was indeed suffering from jaundice, Court is inclined to set aside the impugned order and remit the case back to the respondent on terms subject to the petitioner depositing 10% of the disputed tax to the credit of the department within a period of 30 days from the date of receipt of a copy of this order together with the reply to the respective show cause notices which culminated in the impugned order. Impugned order which stands quashed shall be treated as corrigendum. It is expected that petitioner will file a consolidated reply within the aforesaid period of 30 days from the date of receipt of a copy of this order. Subject to compliance of the above conditions, the respondent shall take up the case afresh and pass fresh order on merits in accordance with law after hearing the petitioner. It is made clear that if the petitioner fails to comply with the directions contained herein it will be construed as if this Writ Petition was

C.SARAVANAN, J.

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dismissed at the time of admission.

4. Writ Petition stands disposed of with the above observation. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

17.04.2024.

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
kpr

To

Deputy State Tax Officer-1
Vedasandur Aassessment Circle
Dindigul

W.P.(MD)Nos.9430 and 9431 of 2024