BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **14.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12704 of 2024
and
W.M.P.(MD)No.11287 of 2024

M/s.M.Sankaralingam,
Represented by Partner M.Sankaralingam. ... Petitioner

Vs.

The State Tax Officer,
Madurai Rural West Assessment Circle,
Commercial Taxes Building (near Law College),
Dr.Thangaraj Road, K.K.Nagar,
Madurai ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of the respondent vide 33AAEFM6860C1ZJ/2017-18 dated 22.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to re-do the assessment proceedings for the year 2017-18.

For petitioner : Mr.Raja.Karthikeyan

For respondent : Mr.R.Sureshkumar
Additional Government Pleader

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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order passed by the respondent on 22.12.2023, whereby, totally a sum of Rs. 3,00,626/- has been confirmed against the petitioner towards the tax liability, interest payable thereof and penalty imposed. The tax liability alone comes out to Rs.1,37,914/- of aforesaid sum of Rs.3,00,626/-.

3. The case of the petitioner is that the petitioner is a small time operator and therefore, failed to notice that the notices that were issued prior to the impugned order.

4. It is submitted that the petitioner also failed to participate in the proceedings as the petitioner failed to notice the personal hearing notices dated 25.11.2023 and 10.12.2023.

5. The learned counsel for the petitioner would submit that the petitioner may be given an opportunity to approach the respondent with a clean reply.

6. The learned counsel for the petitioner would further submit that the petitioner is willing to deposit 10% of the disputed tax. subject to the above, the petitioner may be allowed to file reply.

7. The learned Additional Government Pleader for the respondent, on the other hand, would submit that this Writ Petition is devoid of merits and would further submit that the petitioner had failed to participat in the proceedings.

8. Having considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the

respondent, this Court is inclined to dispose of this Writ Petition by setting aside the impugned order dated 22.12.2023 by giving liberty to the petitioner to file a reply to the show cause notice in DRC 01 dated 27.09.2023 that preceded the impugned order dated 22.12.2023 in DRC 07, subject to the petitioner depositing 10% of the disputed tax from the Electronic Cash Register of the petitioner within a period of 30 days from the date of receipt of a copy of this order.

9. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice in DRC 01 dated 27.09.2023. Subject to such compliance by the petitioner, the respondent is directed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three months thereafter.

This Writ Petition is disposed of, with above direction. No costs. Consequently, connected miscellaneous petition is closed.

14.06.2024

Index : Yes / No
Internet : Yes / No
apd

To
The State Tax Officer,
Madurai Rural West Assessment Circle,
Commercial Taxes Building (near Law College),
Dr.Thangaraj Road, K.K.Nagar,
Madurai.

<u>C.SARAVANAN, J.</u>

apd

W.P.(MD) No.12704 of 2024

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