



W.P.(MD).No.29434 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.12.2024

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.29434 of 2024

and

W.M.P.(MD)Nos.24820 and 24824 of 2024

V.Palpandi

...Petitioner

Vs

1.The Deputy Commissioner (Appeal),
Department of Commercial Tax,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai.

2.The State Tax Officer,
O/o.The State Tax Officer,
Department of Commercial Tax,
Nilakkottai Assessment Circle,
Nilakkottai, Dindigul District.

3.The Deputy State Tax Officer,
O/o.The State Tax Officer,
Department of Commercial Tax,
Nilakkottai Assessment Circle,
Nilakkottai,
Dindigul District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, calling for the



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records pertaining to the impugned order vide Reference No.33CTDPP03581NZF dated 08.08.2024 issued by the third respondent and quash the same.

For Petitioner : Mr.D.Shanmugaraja Sethupathi

For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

Heard Mr.D.Shanmugaraja Sethupathi, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate for the respondents.

2. This Writ Petition has been filed challenging the impugned order vide Reference No.33CTDPP03581NZF dated 08.08.2024 issued by the third respondent.

3. The learned counsel for the petitioner submitted that only one personal hearing notice was given to the petitioner, whereas the provision mandates an opportunity of hearing for three times. Since the said procedure was not followed, he sought the indulgence of this Court



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to set aside the order and remand the case to the respondent for a fresh hearing.

4. Countering his arguments, the learned Government Advocate appearing for the respondents contended that the provision is merely directory, not mandatory. Therefore, it is not necessary for the petitioner to be put on notice for all three hearings, especially since the petitioner failed to even reply to the show-cause notice.

5. At this juncture, the learned counsel for the petitioner submitted that if a further opportunity of hearing is granted, the petitioner would submit his explanation along with the relevant documents. Moreover, he undertook that if the Court fixes a hearing date, the petitioner would appear before the respondents on that date and submit his explanation along with documents without fail.

6. In view of the above, the impugned order dated 08.08.2024 is set aside, as only one notice of hearing had been granted to the petitioner. Pursuant to the show-cause notice issued to him in DRC01A dated



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04.07.2024, the petitioner is directed to appear before the respondents on 26.12.2024, on which date, the respondents shall hear the petitioner and pass appropriate orders on merits and in accordance with law subject to the documents produced by the petitioner. It is made clear that if the petitioner fails to appear, or fails to give his explanation, or produce any documents, the respondents shall be at liberty to pass orders on merits, in accordance with law.

7. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

06.12.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

Note: Issue Order Copy on 09.12.2024.



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To:

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K.KUMARESH BABU, J.

Nsr

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