IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.5939 of 2025
and
W.M.P.Nos.6529 & 6530 of 2025

Tvl.Saral Advanced Polymer Products Pvt. Ltd.,
Rep by its Director,
29B, Door No.11A, Krishnamachari Nagar,
2nd Street, Alapakkam, Porur,
Chennai 600 116

... Petitioner

Vs.

1.The Assistant Commissioner (Circle),
Porur Assessment Circle,
Chennai 600 125.

2.The Deputy Commissioner (ST),
Poonamallee Zone,
Kancheepuram Division,
No.4/109, III Floor, Bangalore Highway Road,
Varadharajapuram, Nazarathpet,
Chennai 600 123.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned order No.221211190029427 and Ref.No.ZA330220000306K dated 05.02.2020 passed by the 1st respondent along with the annexure dated 30.01.2020 and quash the same.

For Petitioner : Mr.T.Ramesh

For Respondent : Mr.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 05.02.2020 passed by the 1st respondent.

2. Ms.K.Vasanthamala, 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 in this case, a show cause notice dated 12.11.2019 was issued by the respondents. Due to ill-health, the petitioner had failed to file their reply within time. Under these circumstances, the impugned order came to be

passed by the respondent on 05.02.2020. He would also submit that the said impugned order has been passed without providing any opportunity of personal hearing to the petitioner, which is a violation of principles of natural justice. Hence, he requests this Court to set aside the impugned order.

4. Further, he would submit that the petitioner is willing to pay any amount, as ordered by this Court, to the respondent and he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondents would submit that the respondents had duly issued the show cause notice and reminder notices to the petitioner. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. However, since the delay in filing this petition is exorbitant, she requested this Court to

remit the matter back to the respondent, subject to the payment of 30% of the disputed tax amount by the petitioner.

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

7. In the case on hand, it is clear 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 since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

8. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay any amount to the respondent. Though the delay in filing this petition is exorbitant, this Court is of the ultimate view that at any cost, the justice has to be

rendered and hence, an opportunity has to be provided to the petitioner to present their case before the respondent. In such view of the matter, this Court is inclined to interfere in this case and set aside the impugned order dated 05.02.2020 passed by the respondent on terms. Accordingly, this Court passes the following order:-

(i) The impugned order dated 05.02.2020 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 30% of disputed tax amount to the respondents within a period of four weeks from today (20.02.2025) and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of copy of this order.

(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.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

20.02.2025

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

To

1.The Assistant Commissioner (Circle),
Porur Assessment Circle,
Chennai 600 125.

2.The Deputy Commissioner (ST),
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KRISHNAN RAMASAMY.J.,

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