IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 8207 of 2025
AND
WMP NO. 9362 OF 2025,WMP NO. 9198 OF 2025,WMP NO. 9200 OF 2025,WMP NO. 9367 OF 2025,WP NO. 8135 OF 2025,WMP NO. 9118 OF 2025,WMP NO. 9116 OF 2025,WP NO. 8349 OF 2025

Renaatus Projects Private Limited
Represented by CFO
Mr E Mohankumar, Second Floor,
139/2. Kodambakkam High road,
Nungambakkam, Chennai- 34.

Petitioner(s)

Vs

State Tax Officer
Group -I Inspection-I,
Inspection -I, Chennai Intelligence - I,
NO.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai-06

Respondent(s)

PRAYER in WP No. 8207 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the Impugned Order bearing Reference Number

ZD330524311093X dated 30.05.2024 passed by the Respondent herein and quash the same.

PRAYER in WP No. 8135 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the Impugned Order bearing Reference Number ZD331224259287C dated 30.12.2024 passed by the Respondent herein and quash the same.

PRAYER in WP No. 8349 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari,_calling for the records relating to the Impugned Order bearing Reference Number ZD331224166901K dated 19.12.2024 passed by the Respondent herein and quash the same.

In all W.Ps

For Petitioner(s): Mr.Shiva Kumar G

For Respondent(s): Ms.Amirta Poonkodi Dinakaran, Government Advocate (t)

ORDER

These writ petitions have been filed challenging the impugned assessment orders passed by the respondent for the Assessment Years 2019-2020, 2020-2021 and 2021-2022.

2.Learned counsel for the petitioner would submit that three show cause notices issued by the respondent for the assessment years 2019-2020, 2020-2021 and 2021-2022, proposing a demand for the turnover of the petitioner company pertaining to other states and foreign territory. In response, detailed replies have been filed by the petitioner stating that the subject transactions are not pertaining to the state of Tamil Nadu and they are pertaining to Delhi, Puducherry and Mauritius. However, this aspect was not at all considered by the respondent and the impugned assessment orders were came to be passed. He would further submit that initially the petitioner carrying on business in the state of Tamil Nadu and subsequently registered his business in Delhi and Puducherry and also in foreign territory for which, the petitioner had remitted the tax. The respondent cannot demand tax for the business carried on by the petitioner outside the jurisdiction of Tamil Nadu and hence, he prayed to set aside the impugned assessment orders.

3.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate appearing for the respondent would submit that in the reply of the petitioner, they have merely stated that the transactions for which demand have been raised are not pertaining to the state of Tamil Nadu and they are pertaining to Delhi, Pondicherry and Mauritius However, they have not produced any supporting documents to prove their contention. Therefore, the respondent is not in a position to consider the same based on the submission alone. If the petitioner is willing to produce the documents to prove their stand, the same will be considered by the respondent and subject to the payment of 25% of the disputed tax demand, the matter may be remanded back to the respondent for re-consideration.

4.In reply, learned counsel for the petitioner would submit that already the petitioner had deposited a sum of Rs.2.5 Crores and now the petitioner is ready and willing to deposit a sum of Rs.2 Crores over and above the deposit already made and prayed to set aside the impugned orders directing the respondent to permit the petitioner to file their documents and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

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

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the petitioner, it is evident that according to the petitioner the transactions for which assessment orders came to be passed are not pertaining to the state of Tamil Nadu. Whereas, those transactions were pertaining to Delhi, Puducherry and Mauritius and the petitioner had paid the tax for those transactions separately. No doubt the respondent cannot initiate any proceedings for the transactions which were happened in Delhi, Puducherry and Mauritius. When the petitioner submits that those transactions were not pertaining to the State of Tamil Nadu, he should also produce the supporting documents to prove the same. In the absence of any such documents, the respondent had passed the impugned assessment orders and this Court feels that there is no fault in the decision making process of the respondent. In order to provide one more opportunity to the petitioner to substantiate their claim on merits and in accordance with law, this Court is inclined to set aside the impugned orders dated 30.05.2024, 30.12.2024 and 19.12.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The orders impugned herein are set aside on condition that the petitioner deposits a sum of Rs.2 Crores (Rupees Two Crores Only) over and above deposit already made, in respect of the impugned assessment periods, as agreed by the petitioner, within a period of two weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(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.

7.With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

17-03-2025

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

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To

State Tax Officer
Group -I Inspection-I, Inspection -I,
Chennai Intelligence - I,
NO.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai-06

KRISHNAN RAMASAMY J.

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