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W.P.No.10034 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.10034 of 2025
& W.M.P.Nos.11252 & 11255 of 2025

Sri Lakshmi Paper Products,
Rep by its Sole Proprietor, Rengalakshmi K,
GSTIN 33AFCPR1224G1ZX/2019-20,
SF.No.408/3, New Cheran Cooperative Colony,
Somayampalayam, Coimbatore 641 108.

... Petitioner

Vs.

The Assistant Commissioner (TAX),
Velandipalayam Coimbatore II, Tamil Nadu

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned order in Ref.No.ZD3307243646183H dated 30.07.2024 passed by the respondent for FY 2019-20 and quash the same as erroneous and consequently direct the respondent to initiate fresh proceedings by following due procedure of law.



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For Petitioner : Mr.L.Santhosh Kumar

For Respondent : Ms.P.Selvi,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 30.07.2024 passed by the respondent.

2. Ms.P.Selvi, 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, the show cause notice was issued by the respondent, for which a reply dated 04.06.2024 was filed by the petitioner. However, the said reply was not considered by the respondent and also the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.



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4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. Hence, 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 respondent would submit that the reply filed by the petitioner was not supported with sufficient documentary evidences. However, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 25% 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.



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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 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 30.07.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 30.07.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from today (21.03.2025) and the setting aside of the impugned



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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.

21.03.2025

Speaking/Non-speaking order

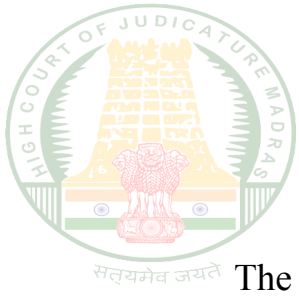
Index : Yes / No

Neutral Citation : Yes / No

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To

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WEB COPY The Assistant Commissioner (TAX),
Velandipalayam Coimbatore II, Tamil Nadu



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KRISHNAN RAMASAMY.J.,

nsa

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