IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.03.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.10223 of 2025**
**& W.M.P.Nos.11500 & 11501 of 2025**

M/s.Dynamic Rajagiri Services,
Rep by its Partner, Mr.Antony Tharu,
No.69/26, Room No.4, 5, 6, 7,
1st Floor Walltax Road, Chennai 600 079

... Petitioner

**Vs.**

The Deputy State Tax Officer,
Moore Market Assessment Circle,
Integrated Commercial Tax Office,
Chennai 600 003

... 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 on the file of the respondent and quash the impugned assessment order dated 22.12.2023 bearing No.33AACAD3667R1ZA/2017-18 passed by the respondent as arbitrary.

For Petitioner : Mr.J.Ashish

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

**ORDER**

This writ petition has been filed challenging the impugned order dated 22.12.2023 passed by the respondent.

2. Mr.V.Prashanth Kiran, 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 dated 10.08.2023 was issued by the respondent, for which a reply was filed by the petitioner on 27.09.2023. Thereafter, the impugned order came to be passed by the respondent without considering the reply filed by the petitioner. Hence, this petition has been filed.

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 due to the non-provision of supporting documents, the respondent was not in a position to consider the reply filed by the petitioner. Therefore, he 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.

7. In the case on hand, it is clear that though an opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order, the petitioner had failed to appear before the respondent. However, this Court is of the view that it is just and necessary to provide an opportunity to the petitioner to establish their case, on merits, before the respondent.

8. Further, it was voluntarily undertook 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 22.12.2023 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 22.12.2023 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 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
nsa

**KRISHNAN RAMASAMY.J.,**

nsa

To

The Deputy State Tax Officer,
Moore Market Assessment Circle,
Integrated Commercial Tax Office,
Chennai 600 003

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