IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.06.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.16244 of 2025
and
W.M.P.Nos.18366 and 18368 of 2025

Tvl.Diamond Techno Chromes,
Rep. by its Proprietor,
C6, SIDCO Industrial Estate,
Zuzuvadi, Hosur-635126. ...Petitioner

Vs.

The State Tax Officer,
Hosur North-1, Hosur. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for Respondent's order dated 29.08.2024 with Ref.No.ZD330824272983Yand quash the same.

For Petitioner : Ms.Disha Jain
for Mr.Adithya Reddy J

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (Taxes)

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 29.08.2024 passed by the respondent for the AY 2019-20 and to quash the same.

3. The learned counsel for the petitioner would submit that the respondent has issued a show cause notice on 13.05.2024 to the petitioner, for which the petitioner submitted its reply on 30.05.2024. But, the respondent without considering the same has passed the present impugned order demanding tax along with interest and penalty for the Assessment Year 2019-2020. Further, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

4. The learned Additional Government Pleader (Taxes) for the respondent submitted that this writ petition is not maintainable for the reason that if the petitioner is aggrieved by the impugned order, they ought to have filed an Appeal before the appellate authority, but instead of doing so, the petitioner has filed this Writ Petition. She therefore prays for a dismissal of this writ petition.

5. In reply, the learned counsel for the petitioner would submit that the petitioner may be permitted to file an appeal before the appellate authority and the appellate authority may be directed to take the appeal on record,without insisting upon the period of limitation. Further, he would submit that the petitioner is ready to deposit 25% of disputed tax (15% over and above the statutory deposit of 10%) before the appellate authority at the time of filing appeal.

6. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, this Court is of the view that though an efficacious remedy of filing an Appeal is available for the petitioner to challenge the assessment order, the petitioner has filed this Writ Petition challending the assessment order. Therefore, this Court is not inclined to entertain this Writ Petition.

7. In view of the same, this writ petition is dismissed granting liberty to the petitioner to file an appeal before the appellate authority subject to deposit of 25% of disputed tax (15% over and above the statutory deposit of 10%) and on such appeal being filed along with 25% of the disputed tax, as volunteered by the petitioner, the appellate authority shall take the appeal on file subject to payment of 25% pre deposit as agreed and without insisting upon the period of limitation and pass appropriate orders, on merits and in accordance with law, as expeditiously as possible. No costs. Consequently, connected Miscellaneous Petitions are closed.

02.06.2025

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Index : yes/no
Neutral Citation : yes/no

To

The State Tax Officer,
Hosur North-1, Hosur

Krishnan Ramasamy,J.,

arr

W.P.No.16244 of 2025

02.06.2025