



WEB COPY

WP.No.13434 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2025

CORAM

THE HONOURABLE MR JUSTICE J.SATHYA NARAYANA PRASAD

WP.No.13434 of 2025

and

WMP.No.15066 of 2025

Sri Vinayagam Electrical
Rewinding Works,
Rep.by its Partner, N.Thangamani,
W/o.R.Suresh Vedagirishwarar Nagar,
Mettur Main Road,
Uratchikottai Village,
Thottipalayam Panchayat,
Bhavani Taluk, Erode District.

Petitioner(s)

Vs

1.The Block Development Officer,
Bhavani, Erode District.

2.The Special Officer,
Thottipalayam Village Panchayat,
Thottipalayam, Bhavani Taluk,
Erode District.

Respondent(s)



PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a direction in the nature of Writ of Mandamus, directing the respondents to entertain application for Trade License and Assessment of Profession Tax, process and grant license and assess profession tax by considering petitioner's reply dated 14.10.2024, 01.04.2025 to the notices dated 27.09.2024 and 20.03.2025 of the second respondent and pass appropriate orders.

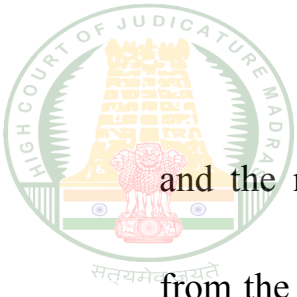
For Petitioner: Mr.R.Prabakar

For Respondents: Mr.M.Rajendiran,
Additional Government Pleader

ORDER

This writ petition has been filed for issuance of a Writ of Mandamus, directing the respondents to entertain an application for Trade License and Assessment of Profession Tax, process and grant a license, and assess profession tax by considering the petitioner's reply dated 14.10.2024 and 01.04.2025 to the notices dated 27.09.2024 and 20.03.2025 of the second respondent.

2. The petitioner is a partnership firm operating under the name “Sri Vinayaka Work”, engaged in the business of electrical motor rewinding, classified as a micro cottage industry. For this purpose, lands were purchased,



and the necessary plan for constructing the industrial building was obtained from the second respondent on 29.12.2010, upon payment of requisite charges.

WEB COPY

The petitioner has registered with all statutory authorities and is conducting business in compliance with the applicable laws.

3. On 16.09.2024, the first respondent summoned the petitioner for an enquiry based on certain complaints. Subsequently, on 27.09.2024, the second respondent issued a notice seeking documents and clarification regarding compliance with norms. The petitioner submitted a detailed explanation along with 11 supporting documents on 14.10.2024 but received no further communication. However, on 20.03.2025, another notice was issued by the second respondent alleging that although building approval was obtained, trade licenses and professional tax registration were not secured. On 01.04.2025, the petitioner responded, expressing readiness to apply for the necessary licenses but alleging that the respondents are attempting to initiate coercive action.

4. Learned counsel appearing for the petitioner submits that they have complied with all legal requirements necessary to run a cottage industry,



including obtaining building plan approval and other statutory registrations.

While it is true that the trade license and professional tax assessment have not yet been completed, the petitioner has expressed willingness to rectify the same.

However, without considering the petitioner's reply and willingness to comply, the respondents are resorting to coercive steps. Hence, the petitioner is constrained to approach this Court by way of writ to restrain the respondents from taking any coercive action and to direct them to consider the petitioner's reply.

5. Learned Additional Government Pleader appearing for the respondents submits that the petitioner's reply dated 14.10.2024 and 01.04.2025 would be considered on merits, in accordance with law, within a time frame stipulated by this Court.

6. Heard both sides and perused the materials available on record.

7. Without going into the merits of the case, the second respondent is directed to entertain the application for Trade License and Assessment of Profession Tax, process and grant license and assess profession tax by



WEB COPY

taking into consideration the petitioner's reply dated 14.10.2024 and 01.04.2025 to the notices dated 27.09.2024 and 20.03.2025 of the 2nd respondent after conducting a detailed enquiry by giving due notice to the petitioner, affording an opportunity of personal hearing, to take into consideration all the relevant documents submitted by the petitioner and pass appropriate orders on merits, in accordance with law, within a period of eight (8) weeks from the date of receipt of a copy of this order.

In the result, the writ petition stands disposed of with the above observations and direction. No costs. Consequently, connected miscellaneous petition is closed.

15-04-2025

cda

To

1.The Block Development Officer,
Bhavani, Erode District.

2.The Special Officer,
Thottipalayam Village Panchayat,
Thottipalayam, Bhavani Taluk,
Erode District.



WEB COPY

WP.No.13434 of 2



J.SATHYA NARAYANA PRASAD J.

cda

WP.No.13434 of 2025

15-04-2025