IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

W.P.Nos.14595, 14589, 14598, 14593 & 14608 of 2025
and W.M.P.Nos.16471, 16473, 16477, 16479, 16482, 16486, 16484, 16487, 16501 & 16502 of 2025

Tvl. TRV Cashew Company
(Represented by its Proprietor B Yuvraj)
No.298, Kumbakonam Road,
Kadambuliyur, Panruti, Cuddalore 607103.

Petitioner(s) in all W.Ps

Vs

State Tax officer Inspection -I,
Commercial Taxes Building, Cuddalore,
Intelligence Division,
No.1, Vallaar Nagar, Cuddalore – 607 001.

Respondent(s) in all W.Ps

PRAYER in WP No. 14595 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the impugned order bearing GSTIN 33ABQPY0494H1Z4/2017-18 dated 12.02.2024 passed by the respondent along with the summary order bearing reference no. ZD330224061508L dated 12.02.2024 passed by the respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice, and thus render justice.

PRAYER in WP No. 14589 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the impugned order GSTIN 33ABQPY0494H1Z4/2018-19 dated 12.02.2024 along with the Summary Order bearing Reference No ZD330224061640V dated 12.02.2024 passed by the respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice, and thus render justice.

PRAYER in WP No. 14593 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari,calling for the records relating to the impugned Order GSTIN.33ABQPY0494H1Z4/2021-22 dated 12.02.2024 along with the Summary Order bearing Reference No. ZD3302240669591 dated 12.02.2024 passed by the respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice

PRAYER in WP No. 14598 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the impugned Order GSTIN 33ABQPY0494H1Z4/2020-21 dated 14.02.2024 along with the Summary Order bearing Reference No ZD330224081270W dated 14.02.2024 passed by the respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice, and thus render justice.

PRAYER in WP No. 14608 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari,_calling for the records relating to the impugned Order GSTIN. 33ABQPY0494H1Z4/2019-20 dated 14.02.2024 along with the Summary Order bearing Reference No. ZD330224077781F dated 14.02.2024 passed by the respondent and to quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

In all W.Ps

For Petitioner(s): Mr.Gowtham. P

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader (t)

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 12.02.2024 & 14.02.2024 passed by the respondent for the Financial years 2017-18 to 2021-22.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the petitioner is engaged in the business of trading and wholesale distribution of cashew nuts. An investigation was conducted in the petitioner's business place on 13.09.2022 and certain discrepancies were observed. The petitioner subsequent to the inspection, had made the part payment of tax dues on 16.12.2022 through DRC-

03. Thereafter, on 27.09.2023, for the Financial Years 2017-18 to 2021-22, the petitioner received a show cause notices in DRC-01 dated 27.09.2023, raising certain allegations. In response, the petitioner sought an extension of 30 days time to file a reply, as the petitioner's auditor had resigned from service on account of health issues. Despite the request, the respondent proceeded to pass the impugned orders dated 12.02.2024 for the Financial Years 2017-18, 2018-19 and 2021-22 and the impugned orders dated 14.02.2024 for the Financial Years 2019-20 and 2020-21, without providing any opportunities to the petitioner to putforth their case.

5.He would further submit that the petitioner is ready and willing to pay 30% of the disputed tax demand, in each cases, in respect of the impugned assessment period and prayed to set aside the impugned orders directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

6.Learned Additional Government Pleader appearing for the respondent would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 30% of the disputed tax demand by the petitioner, in each cases, in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

7.Heard the learned counsel appearing for the petitioner as well as the learned Additional Government Pleader appearing for the respondent and perused the materials available on record.

8.Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the impugned show cause notices were issued on 27.09.2023 for the Financial Years 2017-18 to 2021-22. According to the petitioner, the petitioner sought an extension of 30 days time to file reply, due to unavoidable circumstances, as the petitioner's auditor resigned from service. However, without providing an opportunity, the respondent proceeded to pass the impugned assessment orders. In such circumstances, this Court is of the view that the impugned assessment orders came to be passed without affording any opportunity to file reply and personal hearing to the petitioner, confirming the proposals contained in the show cause notices.

9.Therefore, this Court finds that there is a lack of opportunities being provided to the petitioner. Hence, this Court is inclined to set-aside the impugned orders by issuing the following directions:-

(i) The orders impugned herein are set aside on condition that the petitioner deposits 30% of the disputed tax amount, in each cases, in respect of the impugned assessment period, as agreed by the petitioner, within a period of four 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.

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

25-04-2025

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

To:-

State Tax officer Inspection -I,
Commercial Taxes Building, Cuddalore,
Intelligence Division,
No.1, Vallaar Nagar, Cuddalore – 607 001.

KRISHNAN RAMASAMY J.

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