IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 24.04.2025
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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.14488 of 2025
and
W.M.P.Nos.16368 & 16370 of 2025wwwwwwww

TVL.S.V.TRAVELS
Represented by its Proprietor
Thiru N L Anthony Dennisraj
No.27 Ramakrishna Nagar
Kandapalayam Kovilpathagai
Chennai-600 062. ..Petitioner

Vs.

1 DEPUTY STATE TAX OFFICER-I
THIRUMULLAIVOYAL ASSESSMENT CIRCLE
INTEGRATED BUILDING FOR COMMERCIAL
TAXES OFFICES NO.32
ELEPHANT GATE BRIDGE ROAD
CHENNAI-600 003

2 The Manager
IDBI Bank Limited No.86 First Floor CTH
Road Anna Square Avadi Chennai-600 054
..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the impugned assessment order on the file of the respondent vide

ZD3307243084 63J and ZD3307243078757 dated 25.07.2024 for the assessment year 2019-20 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20 as well as revocation of the blocking of access to funds from the Petitioners Bank Account (A/c No.0288102000008389) IDBI Bank Ltd Avadi Branch) with the second respondent

For Petitioner : Mr.**T.Suresh**

For Respondents : Ms.P.Selvi
Government Advocate (T)

Order

Heard the learned counsel appearing for the petitioner and Ms.P.Selvi, learned Government Advocate (T) who takes notice on behalf of the respondents. 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 passed by the first respondent dated 25.07.2024 for the assessment year 2019-20 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20 as well as revocation of the blocking of access to funds from the Petitioners Bank Account.

3. The learned counsel appearing for the petitioner would submit that the petitioner, after receipt of the show cause notice, filed a detailed reply dated 13.06.2024, but the respondent without taking into consideration of the said detailed reply, without application of mind, passed the impugned order, which is liable to be set aside.

4. The learned Government Advocate for the respondents justified the order passed by the first respondent by contending that the reply filed by the petitioner was considered, since the petitioner failed to provide particular document, in order to substantiate their claim, the impugned order came to be passed, and the same calls for no interference.

5. I have given due consideration to the submission made on either side and perused the materials available on record.

6. In the case on hand, it is seen that a show cause notice came to be issued by the respondent. The petitioner, on receipt of the same, filed a reply dated 13.06.2024. Thereafter, the respondent provided an opportunity of personal hearing to the petitioner and the petitioner also appeared before the respondent in person. However, since the petitioner failed to produce particular documents, which the petitioner has relied on in their reply, under the said circumstances, the impugned order came to be passed against the petitioner. Therefore, this Court does not find any fault in the decision making process on the part of the respondents, inasmuch as, only after taking into consideration of the reply filed by the petitioner and after hearing the petitioner, the impugned order has been passed and the same is sustainable.

7. In the result, the Writ Petition is dismissed as being devoid of merits. It is needless to say that, if at if at all, the petitioner has any grievance, they can very well file an Appeal against the impugned order before the Appellate Authority and pending disposal of such Appeal shall seek for interim stay of further proceedings by making pre-conditional deposit of 10% of the disputed tax. No costs. Consequently, connected Miscellaneous Petitions are closed.

24.04.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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