



W.P.No.14379 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 23.04.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.14379 of 2025

and

W.M.P.Nos.16209 & 16210 of 2025

M/s.Cogencis Information Services Limited,
(Represented by its Vice President Finance & Accounts
Mr.Prashanth Chavan)
1,1 Bharati Sundari, 72AG Road,
Chennai, Tamil Nadu-600 040.

...Petitioner

Vs.

The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Nandanam,
Chennai-600 035.

...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 the impugned order Reference No.ZD3302252031245 dated 20.02.2025 issued by the Respondent for the period 2020-2021 and quash the same as it has been issued with application of mind, in contravention of principles of natural justice and without jurisdiction.



W.P.No.14379 of 2025

WEB COPY

For Petitioner : Ms.Sharanya Vijay
for Mr.K.Vaitheeswaran

For Respondent : Mr.C.Harsha Raj
Special Government Pleader (Taxes)

ORDER

Mr.C.Harsha Raj, learned Special 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 20.02.2025 passed by the respondent for the AY 2020-21 and to quash the same.

3. The learned counsel for the petitioner would submit that the respondent has issued a show cause notice dated 27.11.2024 to the petitioner, for which the petitioner submitted its reply on 28.01.2025. But the respondent without affording an opportunity of personal hearing has passed the impugned order. Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice



W.P.No.14379 of 2025

WEB CONFERENCE

and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

3. The learned Special Government Pleader (Taxes) for the respondent on instructions fairly submitted that impugned order came to be passed without affording an opportunity of personal hearing to the petitioner. He therefore prays for appropriate orders.

4. Heard both sides. Perused the records.

5. It is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of principles of natural justice.

6. In the case on hand, the impugned order was passed without giving



W.P.No.14379 of 2025

opportunity of personal hearing to the Petitioner and therefore the same is liable to be set aside. Accordingly, this Court passes the following order:

i) The impugned order passed by the respondent dated 20.02.2025 is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) Thereafter, the petitioner is directed to file additional reply, if any, along with supportive documents within a period of two weeks.

iv) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

7. With the above observations & directions, this Writ Petition is



W.P.No.14379 of 2025

disposed of. No costs. Consequently, connected Miscellaneous Petitions are

WEB.COM closed.

23.04.2025

arr

Index : yes/no

Neutral Citation : yes/no

To

Assistant Commissioner (ST)(FAC),
Egmore Assessment Circle
No.88,2nd Floor, Taluk Office Building,
Mayor Ramanathan Salai, Spur Tank Road
Chetpet, Chennai-600031.



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W.P.No.14379 of 2025

Krishnan Ramasamy,J.,

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W.P.No.14379 of 2025

23.04.2025