IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.01.2025

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24554 of 2022
and W.M.P.Nos.23519, 23520 & 23523 of 2022

T.Krishnan

...Petitioner

Versus

1.State Tax Officer,
Harur Assessment Circle,
Harur.

2.The Branch Manager,
State Bank of India,
Raja Street, Ramurthy Nagar,
Omalur Taluk, Salem District,
Pin – 636 354.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records of the 1st respondent and quash the assessment order dated 08.12.2020 passed in the TIN 33113343136/2014-15 to direct the 1st respondent to re-do the assessment in accordance with law after providing appropriate personal opportunity to the petitioner.

For Petitioner	:	Ms.Kanimozhi Mathi
For Respondents	:	Mr.T.N.C.Kaushik, Additional Government Pleader

ORDER

This relief sought in this writ petition is to quash the Assessment Order dated 08.12.2020 in TIN 33113343136/2014-15 passed by the 1st Respondent and to direct the 1st Respondent to re-do the assessment in accordance with law, after providing an opportunity of personal hearing to the Petitioner.

2. By the impugned Assessment Order dated 08.12.2020, the 1st Respondent confirmed the proposals in the Revision Notice dated 14.10.2020 issued by the 1st Respondent to the Petitioner.

3. It appears that prior to the passing of impugned Assessment Order dated 08.12.2020, the Petitioner was issued with a Revision Notice dated 14.10.2020 by the 1st Respondent, but, the Petitioner had not sent any reply to the aforesaid Revision Notice of the 1st Respondent. Thereafter, the 1st Respondent has passed the *ex-parte* impugned Assessment Order dated 08.12.2020.

4. Heard the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

5. In view of the above facts and circumstances of the case, the impugned Assessment Order dated 08.12.2020 passed by the 1st Respondent is quashed and the same shall be treated as an Addendum to the Revision Notice dated 14.10.2020 subject to the condition that the Petitioner shall deposit 25% of the disputed tax, within a period of 30 days from the date of receipt of a copy of this order.

6. After depositing 25% of the disputed tax, the Petitioner shall produce a copy of the payment proof before the 2nd Respondent and on production of the same, the 2nd Respondent shall de-freeze the Petitioner's Bank Account, forthwith.

7. Thereafter, the Petitioner shall file his Reply to the Revision Notice and Addendum to the Revision Notice i.e., the Impugned Assessment Order, if any, within a period of 30 days from the date of receipt of a copy of this order. On filing of such reply by the Petitioner, the

1st Respondent shall consider the same and pass appropriate orders, within a period of three months, after affording an opportunity of personal hearing to the Petitioner.

8. If the Petitioner fails to comply with the above directions within the stipulated time as mentioned above, the impugned Assessment Order dated 08.12.2020 shall stand restored.

9. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

31.01.2025

mrr

Index : Yes/No

Speaking Order (or) Non-Speaking Order

To

1.The State Tax Officer,
Harur Assessment Circle,
Harur.

2.The Branch Manager,
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Raja Street, Ramurthy Nagar,
Omalur Taluk, Salem District,
Pincode – 636 354.

C.SARAVANAN, J.

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W.P.No.24554 of 2022

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