



W.P.No.23525 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23525 of 2025

& W.M.P.Nos.26413, 26415 & 26416 of 2025

Shri Karthikeyan Ganesan,
Sole Proprietor of M/s.A.A.Knit Fashions,
No.6/3, Jothi Nagar, 1st Street,
Tirupur - 641 602.

... Petitioner

Vs.

The Deputy State Tax Officer (ST),
Avinashi Assessment Circle,
Avinashi,
Tirupur.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the entire records in the order passed by the Deputy State Tax Officer (ST), Avinashi Assessment Circle, dated 23.09.2024, and quash the same.



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For Petitioner : Mr.Ramesh.E

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 23.09.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. Learned counsel for the petitioner submitted that in this case, the petitioner was issued with a show cause notice dated 17.02.2024, for which the petitioner has filed their reply on 26.03.2024. Though the petitioner had filed a detailed reply, along with the supporting documents, for the show cause notice issued by the respondent, the said reply was bluntly rejected by stating that no supporting documents were



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provided. Subsequently, the impugned order dated 23.09.2024 came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Being unaware of the said order, the petitioner had failed to file their appeal within time. Hence, he requests this Court to pass appropriate orders.

4. On the other hand, the learned Government Advocate appearing for the respondent would submit that though all the notices and orders were duly uploaded by the respondent, the petitioner has failed to file the appeal in time. Further, the petitioner was issued with an opportunity of personal hearing, but he did not provide a satisfactory response and not submitted any supporting documents and did not take advantage of the possibilities provided for a personal hearing. Thus, she requests this Court to pass appropriate orders.



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5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. In the case on hand, it appears that initially, the show cause notice dated 17.02.2024 was issued by the respondent, for which vide reply dated 26.03.2024 was filed by the petitioner. However, the said reply was rejected on the ground that no supporting documents were filed. Subsequently, the impugned order dated 23.09.2024 came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner.

7. Upon perusal of petitioner's reply for the aforesaid show cause notice, it appears that the petitioner's stocks were held by the Customs Department for value issue and to substantiate the same, the petitioner has failed to produce the supporting documents. Moreover, at the time of advancing his arguments also, the petitioner has not produced the supporting documents. In these circumstances, this Court is not inclined to entertain this Writ petition.



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8. Accordingly, this writ petition stands dismissed. However, in the interest of justice, this Court is inclined to grant liberty to the petitioner to adjudicate his grievance before the appropriate forum to deal with the factual aspects. No costs. Consequently, connected miscellaneous petitions are closed.

08.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Deputy State Tax Officer (ST),
Avinashi Assessment Circle,
Avinashi,
Tirupur.



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KRISHNAN RAMASAMY.J.,

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