IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.Nos.17114, 17159, 17730 & 17954 of 2024
and
W.M.P.Nos.18882, 18941, 19470 & 19689 of 2024

M/s.Mokitha Agency
Rep. by its Proprietrix, N.Varalakshmi,
No.14/3C, Cuddalore Sankarapuram Road,
Arasur, Villupuram District,
Villupuram - 607 107. ...Petitioner
[in all WPs]

Vs.

1.Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The State Tax Officer,
Tirukoilur, Villupuram District. ... Respondents
[in all WPs]

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the second respondent in TIN:33716503101/2019-20, 2020-21, 2021-22 and 2022-23 dated 03.01.2024 and 05.01.2024 respectively and to quash these Assessment Orders passed therein and direct the second respondent to pass fresh orders as per the charging Section 3 (5) of Tamil Nadu Value Added Tax Act.

For Petitioner : Mr.S.N.Kirubanantham

[in all WPs]		for Mr.C.Baktha Siromoni
For Respondents [in all WPs]	:	Mr.C.Harsha Raj Special Government Pleader (Tax)

COMMON ORDER

The challenge in these Writ Petitions is to the impugned orders dated 03.01.2024 and 05.01.2024 passed by the second respondent for the assessment years 2019-20 to 2022-23 and to quash the same.

2. The only ground raised by the learned counsel for the petitioner in the present writ petitions is that a detailed reply was filed by the petitioner and the said reply was considered and thereafter, personal opportunity of hearing has also been provided, but at the time of personal hearing on 14.11.2023, the petitioner appeared and while making his submissions, the petitioner supposed to provide all the documents to support his claim, but they have not filed the same.

3. It is also submitted by the learned counsel for the petitioner that since the petitioner made a request on 11.12.2023, the impugned orders came to be passed on 03.01.2024 and 05.01.2024. She would further submit that the petitioner was under the impression that based on the request, the permission would be granted by virtue of sending communications, but to their surprise, the second respondent passed the impugned assessment orders. Therefore, without providing any opportunity to the petitioner, the second respondent passed the impugned orders, which is violation of principles of natural justice. Hence, the present Writ Petitions.

4. Per contra, learned Special Government Pleader (Tax) for the respondents would submit that in the present case, the request was made on 11.12.2023 and the impugned orders were passed on 03.01.2024 as well as on 05.01.2024. Therefore, the time sought by the petitioner was only one week, but here, nearly after a period of 20 days, the orders came to be passed. Therefore, the petitioner cannot take a plea that the second respondent failed to provide the opportunity to submit the relevant documents. The impugned orders were passed in a detailed manner after taking into consideration of the oral submissions made by the petitioner. Hence, the writ petitions need not be considered and if at all the petitioner is aggrieved, they will be directed to file an appeal where they can raise all the issues.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader (Tax) for the respondents and also perused the materials available on record.

6. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, in the present case, the issue is as to whether sufficient time for filing the documents was provided or not. It appears that the petitioner has filed a detailed reply and thereafter, the second respondent provided an opportunity of personal hearing to the petitioner and on the date of personal hearing, i.e., on 11.12.2023, the petitioner made his submissions and thereafter, they asked for one week's time to produce the documents. Nearly after a period of 20 days, the impugned orders were passed on 03.01.2024 and 05.01.2024 and therefore, as rightly contended by the learned Special Government Pleader (Tax) for the respondents that the respondents are provided sufficient time for filing the documents.

7. However, the learned counsel for the petitioner would submit that in the present case, the petitioner sought time for one week and they were awaiting for the reply from the second respondent to grant permission to file the documents and therefore, without approval of the second respondent, they are not in a position to file their documents and and hence, they have not filed the same.

8. The contention of the petitioner appears to be reasonable as well as the second respondent who has also passed the orders after affording sufficient opportunity. Due to the peculiar circumstances of the case, this Court feels it appropriate to grant opportunity to the petitioner to file all the documents and the second respondent is directed to consider the documents to be filed by the petitioner after providing an opportunity of personal hearing and thereafter, decide the same in accordance with law.

9. In such view of the matter, this Court is inclined to set aside the impugned orders dated 03.01.2024 and 05.01.2024 passed by the second respondent. Accordingly, this Court passes the following order:-

(i) The impugned orders passed by the 2nd respondent dated

03.01.2024 and 05.01.2024 are set aside.

(ii) Consequently, the matters are remanded to the 2nd respondent for fresh consideration.

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

(iv) Thereupon, the 2nd 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.

10. It is made clear that the above order has been passed since the contention raised by both the parties appears to be reasonable and therefore, taking into consideration of the peculiar circumstances of the case, the matters are remanded to the 2nd respondent for fresh consideration even though detailed impugned orders had been passed but without relevant documents.

11. With the above directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

30.07.2025

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

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To

1.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The State Tax Officer,
Tirukoilur, Villupuram District.

KRISHNAN RAMASAMY, J.,

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