IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.18143 of 2023
and
WMP.Nos.17342 & 17343 of 2023

Valarmathi Alloys
Rep by its Partner SM Vaieram,
No.9/10, SIDCO Industrial Estate,
Ariayanoor Post
Salem- 636308 ... Petitioner

Vs.

Assistant Commissioner (ST)
Kondalampatty Assessment Circle
Commercial Taxes Building
Pitchards Road, Salem-636007 ..Respondent

Prayer : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the impugned proceedings of the respondent passed in TIN No.33242705726/2016-17 dated 20.01.2022 and quash the same in so far as the imposing penalty of Rs.31,70,575/-

For Petitioner : Mrs.Divya
for Mr.N.Murali

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 20.01.2022 passed for the Assessment Year 2016-17 whereby the impugned proceedings initiated under Section 27 of the TNVAT Act, 2006 on 02.09.2021 has been confirmed.

4. The challenge to the impugned order is on the ground that although an assessment order was passed pursuant to the notices, in Form-O and Form -RR, no separate notice was issued to the petitioner for the purpose of imposing of penalty under Section 27 (4) of the TNVAT Act, 2006, as required under Law.

5. Learned counsel for the petitioner submits that the petitioner has already discharged entire tax liability and therefore there is no scope for imposing any penalty on the petitioner in the absence of a notice.

6. On the other hand, learned counsel for the respondent has produced a copy of notice of 02.09.2021, wherein it is stated that if no reply is received

within the stipulated time, penalty would be levied under Section 27 (4) of the Act.

7. However, it is noticed that the impugned order does not make any reference to the notice dated 02.09.2021.

8. It is noticed that since the petitioner had not filed a reply to the aforesaid notice. Considering the fact that the tax amount has already been recovered, the case is remitted to the respondent to pass a fresh order on merits after hearing the petitioner.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

10.12.2025

Neutral Citation: Yes/No
gv

<u>To</u>

Assistant Commissioner (ST)
Kondalampatty Assessment Circle
Commercial Taxes Building
Pitchards Road, Salem-636007

C.SARAVANAN.,J

gv

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