IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 18526 of 2023
and
WMP No. 17761 OF 2023

M.Sudamani,
Ramaiyanahalli Village,
Pappireddipatty Taluk,
Dharmapuri District.

..Petitioner

Vs

The State Tax Officer (FAC),
Harur Assessment Circle,
Harur.

..Respondent

Prayer: Writ Petition filed under Art.226 of the Constitution praying for issuance of Writ of Certiorari to call for the records on the files of the respondent in TIN. 33823341727/2014 -15 dated, 17.03.2023 and quash the same

For Petitioner : Mr. B. Raveendran

For Respondent : Mr. V.Prashanth Kiran,
Govt. Advocate

ORDER

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

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

3. This is the second round of litigation. Earlier petitioner has challenged the Assessment Order dated 31.08.2021 in W.P.Nos.4943 and 4944 of 2022 Following the decision of this Court in M/s,Sri Kumaran Hardwares. following directions were issued by this court on 04.03.2022.

> *15.In view of the aforestated development and by taking into account the earlier order passed by this Court on the similar issue in W.P.No.929 of 2021, referred to above in the case of M/s.Sri Kumar Hardwares Vs. The Commissioner of Commercial Taxes & another, where, the learned Judge directed the respondent/Revenue to re-visit the issue on the basis of the Circular dated 24.02.2021, I am inclined to follow the same and accordingly, these writ petitions are disposed of with the following orders :*
> *(i) That the impugned orders are set aside and the matters are remitted back to the respondent for re consideration. (ii) While re-considering the same, taking into account of the Circular dated 24.02.2021, a fresh show cause notice be given to the petitioner, fixing a particular date, on or before the petitioner shall give his reply with necessary documents and a date also can be mentioned with regard to the personal hearing. On that date, the petitioner without fail, shall appear before the respondent and put forth his case. (iii) Thereafter, it is open to the respondent to pass final orders. (iv) It is made clear that, except the one opportunity, which is going to be given as indicated above, no further opportunity would be given to the petitioner under any circumstances. Therefore, that should be*

utilized without fail by the petitioner.

16.With these observations and directions, both the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

4. The decision of this court in M/s,Sri Kumaran Hardwares itself is based on the circular issued by the Principal Secretary/Commissioner of Commercial Taxes, pursuant to directions of the Writ Court in JKM Graphics. However it is noticed that no show cause notice was issued to the Petitioner. Instead a personal hearing notice was issued directly to the petitioner on 01.07.2022 fixing the date for personal hearing on 15.07.2022.

5. In response to the same, the petitioner has given a reply on 14.07.2022 followed by another reply dated 22.12.2022. This has been considered. The impugned order has re-confirmed the demand that was earlier confirmed vide order dated 31.08.2021.

6. The impugned order is therefore unsustainable as it has not complied with the directions of this court rendered on 04.03.2022 in WP.Nos.4933 and 4944 of 2022. Therefore, there shall be further direction to the respondent to issue a fresh Show cause notice as was contemplated in the aforesaid order. Petitioner shall thereafter file a reply and Respondent shall proceed to pass appropriate order on merits.

C. SARAVANAN.,J
gv

7. This Writ Petition is disposed by way of demand. Consequently, the connected miscellaneous petition is closed.

10-12-2025

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

GV

To

The State Tax Officer (FAC),
Harur Assessment Circle,
Harur.

WP No. 18526 of 2023
&
WMP. No. 17761 of 2023