



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.05.2025

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CORAM:

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19338 of 2025

&

W.M.P Nos.21591 and 21592 of 2025

M/s.Makers Corporation
Rep. by its Proprietor
A.Arunkumar
No.42A, 3rd Subbarayan Street
Ayanavaram
Chennai - 600 023

... Petitioner

versus

The Assistant Commissioner
Purasawalkkam Assessment Circle
PABJM Commercial Tax Buildings
Greens Road
Chennai - 600 006

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records pertaining to the impugned order dated 28.10.2024 passed by the respondent against the petitioner's firm vide GSTIN-33CHCPA8786J1Z4 for the Assessment Year 2020-2021 and quash the same as illegal, arbitrary and against the principles of natural justice.



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W.P.No.19338 of 2024



For Petitioner : Mr.K.M.Malarmannan
For Respondent : Mr.T.N.C.Kaushik
Addl. Govt.Pleader(Taxes)

ORDER

An order dated 28.10.2024 is assailed on the ground that the petitioner was not provided a reasonable opportunity to contest the matter.

2. Mr.T.N.C.Koushik, learned Additional Government Pleader accepts notice on behalf of the respondent. He points out that the impugned order is being challenged after the expiry of the limitation period.

3. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the tax payer failed to reply to the show-cause notice. The tax payer was clearly not heard before the order was issued. In matters of this nature, this Court has interfered with such orders subject to the petitioner remitting 25% of the total tax demand.

4. Accordingly, subject to the petitioner remitting 25% of the total tax demand under impugned order dated 28.10.2024 within two weeks from the



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date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for reconsideration. After providing reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order. Since the impugned order is set aside, the Bank attachment pursuant thereto is also set aside.

With the above direction, this writ petition is disposed of. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

28.05.2025

Speaking order

Index : No

Neutral Citation : No

gpa /vji

To

The Assistant Commissioner
Purasawalkkam Assessment Circle
PABJM Commercial Tax Buildings
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SENTHILKUMAR RAMAMOORTHY, J.

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