IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.05.2025

CORAM :

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No. 19582 of 2025
and
W.M.P.Nos. 21923 & 21926 of 2025

Natarajan .. Petitioner

vs

The State Tax Officer,
Office of the Assistant Commissioner(ST)(FAC),
Vanagaram Assessment Circle,
No.4/109, 2nd Floor,
Nazarathpettai,
Chennai – 600 123. .. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the Impugned Order reference No. ZD3308240458835 dated 06.08.2024 passed by the respondent and quash the said impugned order consequentially direct the respondent to provide the petitioner with an opportunity of fresh hearing.

For Petitioner : Mr.G.Inbaraj

For Respondent : Mr.T.N.C. Kaushik
Additional Government Pleader (T)

ORDER

An order dated 06.08.2024 in respect of assessment period 2019–2020 is assailed in this writ petition.

2. Learned counsel for the petitioner submits that an exparte order was issued without providing a reasonable opportunity to the petitioner.

3. Mr.T.N.C. Kaushik, learned Additional Government Pleader, accepts notice for the respondent. He points out that the impugned order was preceded by a show cause notice dated 28.05.2024 and that the petitioner was also provided an opportunity to attend personal hearings.

4. On perusal of the impugned order, it is evident that the tax proposal was confirmed after recording that the tax payer did not respond to the show cause notice or submit documentary evidence. By taking into account the assertion that such non-participation was on account of not being aware of the proceedings, interest of justice warrants reconsideration albeit by putting the petitioner on terms.

5. On instructions, learned counsel for the petitioner submits that the petitioner agrees to remit 25% of the disputed tax demand indicated in the impugned order as a condition for remand.

6. Therefore, impugned order dated 06.08.2024 is set aside subject to the condition that the petitioner remits 25% of the disputed tax demand indicated in the impugned order within two weeks from the date of receipt of a copy of this order. Subject to receipt thereof, the respondent is directed to reconsider the matter after providing a reasonable opportunity to the petitioner and pass fresh orders within three months from the date of receipt of a copy of this order.

7. The writ petition is disposed of in the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

29.05.2025

Index:Yes/No
Neutral Citation:Yes/No
mmi/ssm

To

The State Tax Officer,
Office of the Assistant Commissioner(ST)(FAC),
Vanagaram Assessment Circle,
No.4/109, 2nd Floor,
Nazarathpettai, Chennai – 600 123.

SENTHILKUMAR RAMAMOORTHY , J.

mmi/ssm

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