IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.02.2025

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Contempt Petition Nos.3361 & 3842 of 2024

Health and Happiness Private Limited
Represented by its Authorized Signatory,
Rajiv Ohri, aged 63 years,
S/o. Madan Mohan Durgadas Ohri,
Disruptors of Tomorrow Hub Spaces LLP
and Suites, Cabin No.FC-02 Plat,
No.143, Door No.87, 1st Floor, 4th Cross Street,
Thirumalai Nagar, Perungudi,
Chengalpattu, Tamil Nadu – 600 096.

...Petitioner in both Cont.Ps

Versus

Tmt.S.Geetha
The Assistant Commissioner of State Tax,
Office of the Assistant Commissioner (ST),
Madhavaram Assessment Circle,
No.170, GNT Road,
Puzhal, Chennai – 600 066.

...Respondent in both Cont.Ps

Contempt Petitions filed under Section 11 of the Contempt of Courts Act, 1971 praying to punish the respondent for her willful disobedience of the order of this Court dated 01.09.2023 passed in W.P.Nos.10284 & 10288 of 2023.

For Petitioner in both Cont.Ps : Ms.A.R.Hema
for M/s.Harish Bindu Madhavan

For Respondent in both Cont.Ps: Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

COMMON ORDER

These Contempt Petitions arise out of the purported non-compliance of the common order dated 01.09.2023 passed by this Court in W.P.Nos.10284 & 10288 of 2023.

2. This Court vide its common order dated 01.09.2023, disposed of W.P.Nos.10284 & 10288 of 2023 with the following observation:

> *"9. Clearly the impugned orders have been passed in a hurry to adhere with the time line prescribed by this Court. However, such exercise has resulted in manifest violation of principles of natural justice. The impugned orders are therefore liable to be quashed and the cases are liable to remitted back to the respondent to pass a fresh order on merits after considering the documents furnished by the petitioner in the pendrive on 12.07.2023.*
>
> *10. In view of the subsequent development and in view of the order passed in these W.P.Nos.25762, 25764, 25776 and 25781 of 2023 which are listed today for admission along with W.P.Nos.10284 and 10288 of 2023, the respondent shall pass fresh orders within a period of eight weeks from the date of receipt of a copy of this order. Needless to state, fresh order shall be passed after hearing the petitioner and after scrutinising all the documents that have been furnished by the petitioner in the pendrive on 12.07.2023. In case, there is any difficulty in assessing the documents which has been given in the pendrive, the petitioner may be asked to furnish physical copy of the return invoices and the documents to substantiate the case.*
>
> *11. These writ petitions stand disposed of with the above observations. No costs. Consequently, connected writ miscellaneous petitions are closed."*

3. The learned Government Advocate for the respondent submitted that pursuant to the aforesaid order of this Court, the respondent has finalized the assessment of the petitioner company for the years 2016-17 & 2017-18 and passed four Assessment Orders on 21.11.2024 bearing TIN/33216392668/16-17 & TIN/33216392668/17-18 respectively. It is further submitted that the respondent also sent a Letter of Intimation dated 09.01.2025 to the petitioner in this regard.

3.1. The learned Government Advocate for the respondent produced a copy of the aforesaid Assessment Orders dated 21.11.2014 as well as a copy of the Letter of Intimation dated 09.01.2025 sent to the petitioner before this Court.

4. In the Letter of Intimation dated 09.01.2025 issued by the respondent, it has been stated that as per the Assessment Orders passed on 21.11.2024, the petitioner does not have any excess in the tax amount after adjusting the tax due with the Input Tax Credit (ITC) for refund as requested by the petitioner in Letter dated 20.06.2024.

5. The details of the tax amount due, tax adjusted through ITC and the excess amount remaining are hereunder:

YEAR	ACT	Tax Due	Tax Adjusted through ITC	Balance/Excess
2016-17	TNVAT	59553350	59553350	Nil
	CST	7839678	7839678	Nil
2017-18	TNVAT	59742038	59742038	Nil
	CST	7093851	7093851	Nil

6. The petitioner's claim 'for refund' is intertwined with the Assessment Orders dated 21.11.2024 which is also highlighted in the Letter of Intimation dated 09.01.2025. Therefore, the question of passing a separate Order for Refund does not arise.

7. In view of the above, this Contempt Petition is closed. However, liberty is granted to the petitioner to work out their remedy by challenging the Assessment Orders dated 21.11.2024 before the concerned Authority.

19.02.2025

mrr

Index : Yes/No

C.SARAVANAN, J.

mrr

Contempt Petition Nos.3361 & 3842 of 2024

19.02.2025