IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24695 of 2025
& W.M.P.Nos.27847 & 27845 of 2025

Tvl.Gurudev Trading Company
Rep By Its Partner, Thiru.G.Nikhil,
No.63, Pidariar Koil Street, Mannady,
Chennai- 600 001.

... Petitioner

Vs.

Assistant Commissioner (ST)
Mannady Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai- 600 003.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned assessment order issued in reference No.ZD330824042429A dated 06.08.2024 on the file of the respondent for the assessment year 2019-20 and quash the same as illegal and devoid of merits and thus render justice.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Ms.Amirtapoonkodidinakaran, GA

ORDER

This writ petition has been filed challenging the impugned order dated 06.08.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice dated 07.02.2024 was issued by the respondent, for which a detailed reply dated 21.05.2024 was filed by the petitioner. Thereafter, the impugned order dated 06.08.2024 came to be passed by the respondent.

4. Further, he would submit that the said assessment order was passed by the respondent without considering the reply filed by the

petitioner in a proper manner and hence, he requests this Court to set aside the said impugned order.

5. In reply, the learned Government Advocate appearing for the respondent would submit that in this case, the reply was duly considered by the respondent while passing the impugned order and the respondent has also elaborately discussed about each and every objections raised by the petitioner. Hence, she would contend that the question of non-consideration of reply will not arise.

6. Further, she would submit that after the filing of reply, an opportunity of personal hearing was also granted by the respondent vide notice dated 23.07.2024 and hence, she prays for dismissal of this petition.

7. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

8. In the case on hand, initially, a show cause notice was issued on 07.02.2024. Upon receipt of the said show cause notice, a detailed reply was filed by the petitioner on 21.05.2024. Thereafter, an opportunity of personal hearing was provided by the respondent vide notice dated 23.07.2024. Subsequently, the impugned order dated 06.08.2024 came to be passed.

9. According to the petitioner, the respondent had not considered the reply filed by the petitioner in a proper manner and they had passed a non-speaking order. However, on perusal of the impugned order, it is crystal clear that the respondent had duly considered the reply filed by the petitioner and elaborately discussed with regard to each and every objections raised therein.

10. Further, it is clear that after filing of reply, an opportunity of personal hearing was also provided to the petitioner vide notice dated 23.07.2024. When such being the case, the question of violation of principles of natural justice would not arise. Therefore, this Court does

not find any substance in the submissions made by the petitioner and hence, the impugned order passed by the respondent does not need any interference of the Court.

11. In view of the above, this Court is inclined to dismiss the present petition. Accordingly, this writ petition is dismissed. No cost. Consequently the connected miscellaneous petitions are also closed

08.07.2025

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

To
Assistant Commissioner (ST)
Mannady Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai- 600 003.

KRISHNAN RAMASAMY.J.,

nsa

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