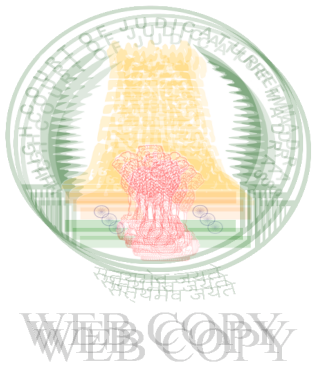




W.P.No.26175 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.07.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

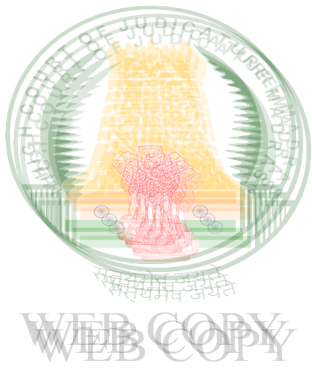
W.P.No.26175 of 2025
& W.M.P.No.29480 & 29482 of 2025

Tvl.Shri Bharathi Weaves,
Rep. by its Partner Shri.Lalit Jindal,
3/421, Chekkumedu Vedarasampalayam,
Pallipalayam Agraharam, Namakkal - 638 008. ... Petitioner

Vs.

Commercial Tax Officer,
Pallipalayam, Namakkal,
Salem, Tamil Nadu. ... Respondent
Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records vide the Order of Assessment in DRC-07 bearing Reference No:ZD330225089573A in GSTIN/ID: 33ADMFS7892P1ZY/APR 2020 - MAR 2021 dated 10.02.2025 passed by the respondent and to quash the same and to further direct the respondent to pass fresh orders of assessment after considering the petitioner's objections and while after granting an opportunity of personal hearing to the petitioner.



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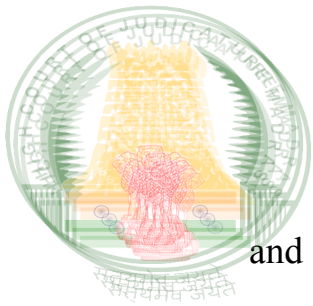
For Petitioner : Mr.R.Ganesh Kanna
For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (T)

ORDER

This writ petition has been filed challenging the impugned assessment order dated 10.02.2025 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader takes notice on behalf of the respondent. By consent of both the parties, this writ petition is taken up for final disposal at the stage of admission itself.

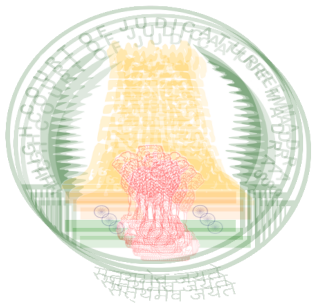
3. The learned counsel for the petitioner would submit that in this case, a show cause notice dated 23.11.2024 was issued to the petitioner, alleging that the petitioner had failed to declare their correct tax liability while filing their annual returns for the assessment year 2020-21. In regard to this, the petitioner filed their representation through online portal on 25.12.2024, seeking for an additional time extension of 15 days, to submit all the requisite documents. After considering the said representation, the respondent issued a reminder notice on 06.02.2025



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and fixed the date of personal hearing on 11.02.2025. However, without providing an opportunity of personal hearing, the respondent passed the impugned assessment order one day prior to the said hearing i.e., on 10.02.2025, which is a clear violation of principles of natural justice. Hence, he prayed this Court to set aside the impugned assessment order dated 10.02.2025 and remit the matter to the respondent to put forth their contentions before the authority.

4. On the other hand, the learned Special Government Pleader appearing for the respondent fairly admitted that since the time limit was provided to the petitioner till 11.02.2025 to submit all the required documents, it appears that the respondent passed the impugned assessment order on 10.02.2025, which is prior to the date of personal hearing. Therefore, he requested this Court to remit the matter back to the respondent for fresh consideration, after providing opportunity of hearing to the petitioner.

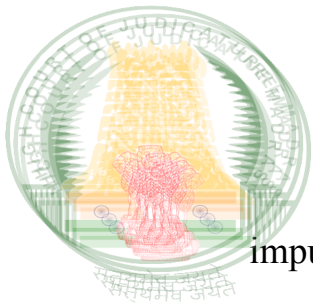


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5. Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondent and also perused the materials available on record.

6. In the case on hand, it is evident that a show cause notice dated 23.11.2024 was issued to the petitioner, in respect of incorrect tax liability while filing their annual returns for the assessment year 2020-21. In order to produce the required documents, the petitioner sought further extension of 15 days and the respondent also granted further time and fixed the personal hearing on 11.02.2025. However, on perusal of the records, it is clear and evident that the respondent has passed the impugned assessment order on 10.02.2025, i.e., one day prior to the date of personal hearing. Thus, without providing an opportunity of personal hearing, the respondent passed the impugned order, which is a clear violation of principles of natural justice.

7. In view of the above, this Court is inclined to set aside the



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impugned order dated 10.02.2025, since the petitioner was not provided with an opportunity of personal hearing to put forth their contentions.

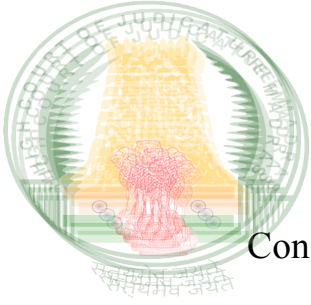
8. Accordingly, this Court passes the following order:

(i) The impugned order dated 10.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

With the above directions, this writ petition is disposed. No costs.



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Consequently, the connected miscellaneous petitions are closed.

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21.07.2025

Speaking/Non-speaking order

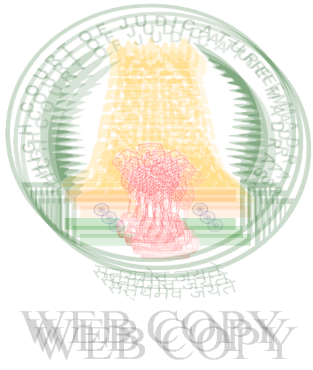
Index : Yes / No

Neutral Citation : Yes / No

vm

To

Commercial Tax Officer,
Pallipalayam, Namakkal,
Salem, Tamil Nadu.



W.P.No.26175 of 2025

KRISHNAN RAMASAMY.J.,

vm

W.P.No.26175 of 2025
and W.M.P.Nos.29480 & 29482 of 2025

21.07.2025