



WEB COPY



W.P.No.27864 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27864 of 2025
and W.M.P.No.31209 of 2025

Tvl.Patel Enterprises,
Rep. by its Proprietrix,
9/146-A, Kottavadi Road,
Athanurpatty,
Salem - 636 115.

... Petitioner

Vs.

Assistant Commissioner (ST),
Ayyoorthyapattinam Assessment Circle,
Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty,
Salem - 636 007.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records relating to the impugned order in Reference No.ZD330225084332P dated 08.02.2025 along with annexures passed by the respondent and quash the same.



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For Petitioner : M/s.R.Sri Visvapriya

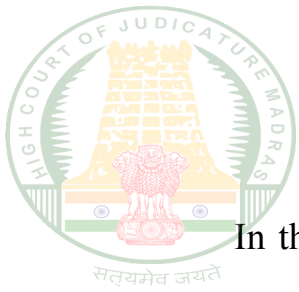
For Respondent : Mr.C.Harsha Raj,
Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 08.02.2025 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of 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, the petitioner is running a business dealing with Areca Nuts, under the name and style of "Tvl.Patel Enterprises". This being the case, the respondent issued a show cause notice to the petitioner dated 04.11.2024, alleging some discrepancies. Due to the ill health of the petitioner's account, the petitioner has failed to file a reply. Under these circumstances, the impugned order came to be passed by the respondent.



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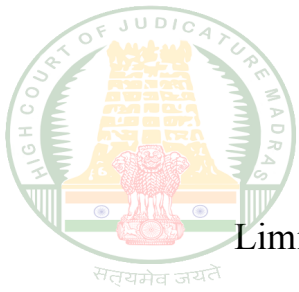
In the aforesaid show cause notice and impugned order, the respondent wrongly mentioned the name of the petitioner's company as "Tvl.Fine Blow Polymers Private Limited" instead of "Tvl.Patel Enterprises".

4. Further, she would submit that the respondent passed the aforesaid impugned order without application of mind. Hence, she prays this Court to set aside the impugned order and pass appropriate orders.

5. Learned Special Government Pleader appearing for the respondent on instruction submitted that there was a typographical error occurred in the body of the show cause notice and impugned order and other than than all the facts are correct.

6. Heard the learned counsel on either side and perused the materials available on record.

7. In the present case, admittedly, the name of the petitioner's company was wrongly mentioned as "Tvl.Fine Blow Polymers Private



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Limited" instead of "Tvl.Patel Enterprises" in the body of the show cause

notice and the impugned order. Hence, there was a confusion. Under these circumstances, the respondent cannot compel the petitioner to file a reply for the said show cause notice or direct the petitioner to comply the ex-parte order passed in DRC-07. In such view of the matter, this Court is inclined to set aside the impugned order dated 08.02.2025.

Accordingly, this Court passes the following order:-

(i) The impugned order dated 08.02.2025, passed by the respondent is set aside.

(ii) The respondent is directed to issue a addendum/corrigendum notice by correcting the name of the petitioner's company as "Tvl.Patel Enterprises". After the issuance of the said addendum/corrigendum, the petitioner is directed to file a reply to the show cause notice in Form DRC-01, within a period of four weeks from the date of issuance of addendum/corrigendum.

(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



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with law, after hearing the petitioner, as expeditiously as possible.

With the above direction, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

12.08.2025

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

To

Assistant Commissioner (ST),
Ayyoorthyapattinam Assessment Circle,
Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty,
Salem - 636 007.



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KRISHNAN RAMASAMY.J.,
vm

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