



W.P.No.28181 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.08.2025

CORAM:

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.28165 of 2025

and

W.M.P.Nos. 31593 & 31594 of 2025

Tvl.R.Mohanraj & Co.
9/4, Muthuram Arcade,
Opp to KPN Travels,
Erode – 638 011.
Rep. by its Partner R.Mohanraj

... Petitioner

Vs.

1. The Assistant Commissioner of (ST) (FAC),
Mettur Road Circle,
Erode – 638 001.
Tamil Nadu.

2. The Appellate Deputy Commissioner
of State Tax,
Erode- 638 001,
Tamil Nadu.

... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, for issuance of Writ of Certiorari to call for the records on the file of the first respondent and quash the impugned order in original dated 31.12.2021 passed by the first respondent for FY 2013-14 having



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Ref.No.CST.No.995994/2013-2014 and the impugned order under section 51 of the Tamil Nadu Value Added Tax Act, 2006 ('Act') in TNVAT No.33603044349 and CST No.995994 in No.693/2022/A dated 27.07.2022 passed by the second respondent for the year 2013-14.

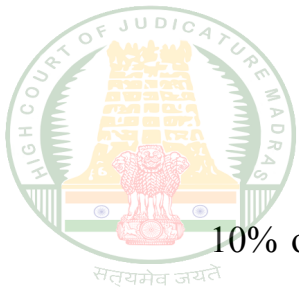
For Petitioner : Mr.N.V.Krishnan

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

ORDER

This writ petition has been filed challenging the impugned order dated 31.12.2021 passed by the first respondent.

2. The learned counsel for the petitioner submitted that due to Covid pandemic, the petitioner was not in a position to file a reply and did not avail the opportunity of personal hearing. However, the impugned assessment order was passed by the respondent dated 31.12.2021. Challenging the same, the petitioner filed an Appeal before the 2nd respondent, which was dismissed by the said authority on 27.07.2022, on the ground of delay. Further, it is also submitted by the learned counsel for the petitioner that the petitioner has already deposited 25% of the disputed tax before the appellate authority at the time of filing the Appeal and now the petitioner is ready and willing to deposit



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10% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remand the matter back to the Authority for fresh consideration.

3. The learned Additional Government Pleader (Taxes) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 10% of the disputed tax, the prayer sought for by the petitioner may be considered.

4. Considering the submissions made by the petitioner as well as the learned Additional Government Pleader (Taxes) appearing for the respondent, the reason adduced for not filing the reply and not participating in the personal hearing, is accepted by this Court, as the reason put forth by the learned counsel for the petitioner is genuine. Therefore, this Court is inclined to set aside the impugned order in order to give one more opportunity to file a reply and participate in the personal hearing and also to remand the matter back to the respondents for fresh consideration. Accordingly, this Court passes the following order:-



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(i) The impugned order dated 31.12.2021 is set aside subject to the payment of 10% of the additional disputed tax and the matter is remanded to the respondents for fresh consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondents shall consider the same and pass appropriate orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, as expeditiously as possible.

5. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

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dh

Index: Yes/No

Internet: Yes/No

Speaking Order/Non-speaking order



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To

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Mettur Road Circle,
Erode – 638 001.
Tamil Nadu.
2. The Appellate Deputy Commissioner
of State Tax,
Erode- 638 001,
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KRISHNAN RAMASAMY, J.

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