IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30273 of 2025
& W.M.P.Nos.33962 & 33963 of 2025

Aashapura Electricals And Hardwares
Represented by its Proprietor
Mr. Manaji Arjun 2-5,6Z12,
Bagalur Road, Teachers Colony
Hosur 635 109

... Petitioner

Vs.

The State Tax Officer
Hosur North 2 Assessment Circle ,
Hosur 635109

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for Order dated 20.09.2024 passed by the respondent with Ref. No. ZD330924136306F and quash the same

For Petitioner : Ms.Vaani Sreekant Iyer,
for Mr.Adithya Reddy

For Respondent : Ms.K.Vasanthamala, GA

ORDER

This writ petition has been filed challenging the impugned order dated 20.09.2024 passed by the respondent.

2. Ms.K.Vasanthamala, 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, a show cause notice was issued by the respondent on 16.10.2023, for which, the petitioner had file their reply on 28.06.2024. However, without considering the said reply in a proper manner, the assessment order came to be passed by the respondent on 20.09.2024, which is a violation of principles of natural justice. Hence, this petition has been filed.

4. On the other hand, the learned Government Advocate appearing for the respondent would submit that in this case, after the receipt of show case notice, the petitioner had filed their reply dated 28.06.2024. After considering the said reply, the respondent had proceeded to pass the assessment order dated 20.09.2024. Hence, he would contend that the respondent had provided sufficient opportunities to the petitioner prior to the passing of impugned order. Further, she would submit that now, the only recourse available to the petitioner is to file an appeal against the impugned assessment order. Hence, he requests this Court for dismissal of this petition.

5. In reply, the learned counsel for the petitioner would submit that now, the petitioner is willing to file an appeal against the said impugned assessment order. Further, he undertakes to pay any amount over and above the statutory pre-deposit for condoning the delay in filing the appeal.

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

7. In the case on hand, the show cause notice was issued by the respondent on 16.10.2023. After the receipt of said show cause notice, the reply dated 28.06.2024 was filed by the petitioner. Thereafter, the impugned order came to be passed by the respondent on 20.09.2024. According to the petitioner, while passing the said impugned order, the reply filed by the petitioner was not at all considered by the respondent in a proper manner.

8. On the other hand, a perusal of the impugned assessment order makes it clear that the reply was duly considered by the respondent. In such case, this Court does not find any fault on the respondent on the aspect of considering the reply filed by the petitioner and hence, in this case, the question of violation of principles of natural justice would not

arise. Now, the only recourse available to the petitioner is to file an appeal against the impugned order.

9. In view of the above, this Court is inclined to dismiss the present petition by granting liberty to the petitioner, to file an appeal against the assessment order, on terms.

10. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

11. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 2 weeks from the date of receipt of copy of this order, subject to the payment of 20% of the disputed tax amount to the respondent, as agreed by the petitioner (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount). In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits

and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

13.08.2025

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

To

The State Tax Officer
Hosur North 2 Assessment Circle ,
Hosur 635109

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.30273 of 2025
& W.M.P.Nos.33962 & 33963 of 2025

13.08.2025