IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.32743 of 2025
and
W.M.P. Nos.36656 and 36658 of 2025

Tvl.PSI Stones Pvt.Ltd.,
Represented by its Authorised Signatory
Mr.Lokesh Kumar Soni ... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Hosur North II Circle,
Hosur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the respondent's order dated 03.06.2024 with Ref.No.ZD330624012967A and quash the same and pass orders.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mrs.R.Vasanthamala
Government Advocate

ORDER

By consent of the parties, this writ petition is taken up for hearing at the admission stage itself.

2. The present petition is filed challenging the order dated 03.06.2024 passed by the respondent on the premise that the impugned order suffers from violation of principles of natural justice inasmuch as after issuance of show cause notice, the petitioner was intimated of personal hearing on 27.05.2024, fixing the personal hearing on 30.05.2024, only three days time was granted for the petitioner's to appear for personal hearing.

2. It is submitted by the learned counsel for the petitioner that in response to the show cause notice, petitioner filed a detailed report, however in view of the fact that only three days' time was granted for personal hearing, they were not able to attend the personal hearing along with relevant documentary evidence.

4. It was submitted by the learned counsel for the petitioner that even while submitting its reply on 22.05.2024, they had requested that they may be granted liberty to submit additional documents at the time of personal hearing. However in view of the fact that the petitioner was granted inadequate time, they were unable to produce the same nor participate in the personal hearing. That

apart, he would also submit that impugned proceedings also suffers from violation of principles of natural justice inasmuch as there is a departure from the show cause notice. In support of the above contention, he would submit that in respect of audit slip No.5, which was in relation to tax on unreported turnover, the petitioner was required in the show cause notice only to produce ledger accounts. However, the impugned order confirms the proposal on the premise that the ledger copies have been furnished, however invoice copies and bank statements documents relating to the above audit defect was not furnished.

4. Learned counsel for the petitioner would submit that neither the invoices nor the bank statements were called for while issuing the show cause notice. He would thus submit that impugned orders confirms the proposal on reasons which are new and also constitute a departure from the show cause notice. Thus, the impugned order is liable to be set aside on the ground of violation of principles of natural justice.

5. At this juncture, learned Government Advocate, Mrs.Vasantha Mala would submit that the petitioner have an alternate remedy and they ought to have preferred the same. By placing reliance upon a judgment passed by this Court in

W.P.No.22478 of 2025 dated 24.06.2025, she would submit that under similar circumstances, granted liberty to file appeal by paying an additional 10% of the disputed taxes in addition to the statutory deposit, which was agreed to by the learned counsel for the petitioner.

6. In view thereof, the writ petition stands disposed of granting liberty to the petitioner to prefer an appeal within a period of four weeks from the date of uploading of web copy without waiting for receipt of certified copy and if any such appeal is filed, the appellate authority shall admit and entertain the appeal, subject to paying of statutory pre-deposit and additional 10% of disputed tax, if it is otherwise in order, without reference to limitation. In case, the petitioner has paid or any input tax credit has been recovered towards disputed taxes, the set off of the same shall be granted while reckoning the disputed taxes and the additional 10 % that is directed to be paid.

7. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

01.09.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
mrn

To:
The Assistant Commissioner (ST)(FAC),
Hosur North II Circle,
Hosur.

MOHAMMED SHAFFIQ, J.

mrn

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