



W.P.No.33716 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 27.02.2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

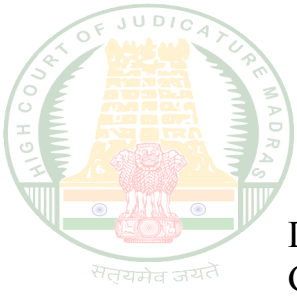
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M/s.Arvind Inc.
Represented by its Managing Partner,
Muthukumar,
S/o.Rasappan
Having Office at No.207,
Opposite to Nalli Gounder Nagar,
Vijaya Puram P.O.
Kangeyam road,
Tirupur 641 606.

Petitioner

..Vs..

1. The Joint Commissioner,
Coimbatore Zone,
Dr.Balasundaram road,
Coimbatore.
2. The Regional Transport Officer (Central)
Dr. Balasundaram Road, ATT Colony,
Gopalapuram, Pappanaickenpalayam,
Coimbatore 641 018.
3. The Assistant Accounts Officer,
Coimbatore Circle,
O/o. Regional Transport Office,



W.P.No.33716 of 2024

WEB COPY

Dr.Balasundaram Road,ATT Colony,
Gopalapuram, Pappanaickenpalayam,
Coimbatore 641 018.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the impugned order dated Nil.9.2024 vide proceedings in No.Internal Audit/A2/2022 on the file of 2nd respondent and quash the same.

For Petitioner : Mr.K.Myilsamy
For Respondent : Mr.P.Balathandayutham
Special Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the order of the respondent dated nil.9.2022 and to quash the same.

2. The learned counsel for the petitioner would submit the petitioner purchased the Mercedes Benz car in the year 2017 and nearly after seven year the 2nd respondent, alleging there was an escaped tax has issued impugned order dated Nil.9.2024 directing the petitioner to pay a tax amount of Rs.1,92,829/-.



W.P.No.33716 of 2024

WEB COPY

3. Further, she would submit that impugned order came to be passed without issuing show cause notice and without affording an opportunity of hearing to the Petitioner and therefore the same is passed in violation of principles of natural justice and against the provisions of Section 15 (A) of the Tamil Nadu Motor Vehicle Taxation Act. Therefore, he prays to set aside the same.

4. On the other hand, the learned Special Government Pleader (Taxes) would fairly submit that the 2nd respondent passed the impugned order without issuing the show cause notice and the matter may be remanded back to the respondents for consideration. Further, he would submit that the impugned demand may be considered as a show cause notice and the petitioner may be directed to file reply for the same and on filing of the reply, the respondents will consider the same.

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



W.P.No.33716 of 2024

WEB COPY

6. In the case on hand, since the impugned order came to be passed without issuing the show cause to the petitioner to substantiate its case, this Court is inclined to remand the matter back to the respondents for re-consideration and the petitioner is directed to file the reply, treating the impugned order as show cause notice.

7. Accordingly, this Court passes the following order:-

(i) The impugned order dated Nil.9.2024 is set aside and the matter is remanded back to the respondents for fresh consideration. The petitioner is directed to file the reply treating the impugned order as the show cause notice issued to them, within a period of **three weeks** from the date of receipt of a copy of this order.

(ii) 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



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W.P.No.33716 of 2024

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.

11. With the above directions, this writ petition is disposed of.

No costs.

27.02.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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W.P.No.33716 of 2024

KRISHNAN RAMASAMY.J

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To

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