IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 37049 & 37058 of 2025
and
W.M.P. Nos. 41445, 41446, 41453, 41461, 41463 & 41464 of 2025

M/s. Waaree Energies Pvt. Ltd.,
Represented by its Director,
Hitesh Pranjivan Mehta ... Petitioner in both WPs

Vs.

1.The Assistant Commissioner (ST) (FAC)
Thiruverkadu Assessment Circle,
No.426, Integrated Commercial Taxes Building,
Nandanam, Chennai – 600 035.

2.The Deputy Commissioner (ST),
Poonamalle Zone,
No.4-109, Integrated State Taxes Offices Building,
Varadharajapuram, Chennai – 600 077.

3.The State Tax Officer,
Thiruverkadu Assessment Circle,
4th Floor, Integrated Commercial Taxes Building,
Nandanam, Chennai – 600 035. ... Respondents in both WPs

Prayer in W.P.No.37049 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in File No.33031352546/2015-16 on the file of the 1st respondent and quash the impugned order dated 08.04.2024 passed by the 1st respondent.

Prayer in W.P.No.37058 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in File No.33031352546/2016-17 on the file of the 1st respondent and quash the impugned order dated 31.05.2023 passed by the 1st respondent.

For Petitioner	:	Mr. S. Ramamurthy
For Respondents	:	Mrs. K. Vasanthamala, Government Advocate

COMMON ORDER

Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

2. With the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, these Writ Petitions are disposed of at the time of admission, as there is a *prima facie* indication that the impugned orders challenged by the Petitioner in the respective writ petitions have been passed in violation of principles of natural justice.

3. Facts on record indicate that the Petitioner had closed the business and have surrendered the registration obtained under TNVAT Act as early as 04.02.2015 and that the notices that preceded impugned orders have also been addressed only to the old place of business of the Petitioner in Tamil Nadu in Tiruverkadu, which have been closed by the Petitioner. The Petitioner appears to have come to the knowledge of the impugned orders only after recovery proceedings were initiated and notices were sent to the Petitioner's office in Chittur and to the Directors of the Petitioner's Company.

4. It is also noticed that the notices which were issued to the Petitioner, which had remain unnerved on the Petitioner indicate that there were imports made by the Petitioner. The Petitioner appears to have also given a response to the aforesaid notices on 26.08.2020 and had called upon the Respondents to furnish the details of imports within Tamil Nadu for the Petitioner to respond in detail to the notices that preceded the impugned order. However, without furnishing the same, impugned orders have been passed.

5. Under these circumstances, the impugned orders are set aside and the cases are remitted back to the Respondents to pass a fresh order. The

Respondents shall furnish the details of the imports which according to the Respondents were made by the Petitioner in Tamil Nadu after the registration was cancelled on 04.02.2015. This exercise shall be completed by the Respondents within a period of 30 days from the date of receipt of copy of this order.

6. The Petitioner shall thereafter file a consolidate reply to the same, within a period of 30 days thereafter by substantiating the defence. The Respondents shall thereafter pass a fresh order on merits. It is made clear that all the defences that are available in law is left open to the Petitioner in the *de novo* proceedings.

7. These Writ Petitions are disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

26.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT

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C.SARAVANAN, J.

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