BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **21.01.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **K.KUMARESH BABU**

W.P.(MD) Nos.1551 to 1555 of 2025
and
W.M.P.(MD) Nos.1111, 1110, 1115, 1114 and 1116 of 2025

Tvl.Pioneer Spinners
(A Unit of National Textiles Corporation Limited)
(Represented by its General Manager
M.P.Sivasamraj)

... Petitioner in all W.Ps.,

/vs./

The State Tax Officer,
also known as Commercial Tax Officer,
Paramakudi Assessment Circle,
Paramakudi.

... Respondent in all W.Ps.,

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records on the files of the respondent herein in TIN:33715423553/2011-12, 33715423553/2012-13, 33715423553/2013-14, 33715423553/2014-15 and 33715423553/2015-16 dated 06.12.2024 quash the same.

For Petitioner
in all W.Ps., : Mr.N.Prasad
For Respondent
in all W.Ps., : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

The challenge in these writ petitions is to an order passed by the respondent dated 06.12.2024 on the primary contention that no further opportunity of hearing was granted to the petitioner.

2. It is the contention of the learned counsel appearing on behalf of the petitioner that this Court while passing orders on 11.06.2024 had issued direction to the respondents therein to consider the reply given by the petitioner earlier and also give an opportunity of hearing to the petitioner and thereafter passed orders on merits. Even though a notice of hearing dated 05.09.2024 was served to the petitioner, the petitioner by communication dated 21.09.2024 had sought for an adjournment seeking two weeks time for appearance of the personal hearing. Without fixing any further hearing, the respondent had passed orders on 06.12.2024 on the assumption that there were no documents that are available with the petitioner to assail the demand made against the petitioner.

3. He would further submit that the petitioner was waiting for further date of hearing to be fixed by the respondent to enable the petitioner to submit his statement along with necessary documents. Hence, he would seek interference with the orders passed by the respondent.

4. On the other hand, Mr.R.Suresh Kumar, learned Additional Government Pleader appearing for the respondent would submit that even though the petitioner had sought time for two weeks, the petitioner had not produced any further documents to support their claim and therefore, there is no infirmity in the order passed by the respondent. He would further submit that the order is an appealable order and the petitioner can avail the efficacious alternative remedy available to them.

5. I have considered the rival submissions made by the learned counsel on either side.

6. By order dated 11.06.2024, this Court had set aside the orders of assessment and had remitted the matter back to the respondent to pass fresh

orders on merits within a period of six weeks and had also held that the respondent ought to have given reasons while passing the orders. Pursuant thereto, a notice of hearing was given to the petitioner fixing the date of hearing on 23.09.2024. The petitioner had sought further adjournment for the personal hearing by a period of two weeks. Thereafter, no further hearing was fixed by the respondent to enable the petitioner to assail the claim made by the respondent. However, he had proceeded to pass orders in the month of December, 2024, by holding that sufficient opportunity had been given and the petitioner had failed to avail the said opportunity and confirmed its earlier order, which was set aside by this Court.

7. Having given an opportunity of hearing, it is for the respondent to reject the claim of adjournment made by the petitioner and pass orders on the date that had been fixed for hearing, but in the present case, the respondent had neither rejected the request of the petitioner for adjournment nor had fixed the further date of hearing to enable the petitioner to make his submissions. In such event, I am inclined to interfere with the orders passed by the respondent and remit the matter back to him with a direction to the petitioner to appear for hearing.

8. In view of the aforesaid reasonings and findings, the impugned orders are set aside and the matter is remitted back to the respondent for fresh consideration. The petitioner shall appear before the respondent on 12.02.2025 and present his case along with relevant documents in support of his claim. On the said day, the respondent shall hear the petitioner in person and pass appropriate orders on merits and in accordance with law within a period of eight weeks thereafter. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

21.01.2025

Index : Yes / No
Internet : Yes / No
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Note : Issue order copy on 28.01.2025

To

The State Tax Officer,
also known as Commercial Tax Officer,
Paramakudi Assessment Circle,
Paramakudi.

K.KUMARESH BABU, J.

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W.P.(MD) Nos.1551 to 1555 of 2025

21.01.2025