



W.P.(MD) No.2465 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.2465 of 2025

and

W.M.P.(MD) Nos.1743 and 1744 of 2025

Tvl Meenakshi Bar,
Rep., by its Proprietor R.Gajendran,
1-3-75A, Vaigai Dam Road,
Periyakulam, Theni-625 531.

.. Petitioner

Vs.

The State Tax Officer,
Theni-I Assessment Circle,
Theni-625 531.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records related to impugned order of the respondent in TIN: 33516327606/2021-22, dated 02.01.2025 and quash the same and consequently direct the respondent to re-assess from the stage of show cause notice after providing all the relied upon documents.

For Petitioner : Mr.N.Dilipkumar
for Mr.S.Sakthi Siddharth



W.P.(MD) No.2465 of 2025

WEB COPY

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

It is seen from the order impugned herein that originally, a notice dated 11.11.2024 was issued to the petitioner and a hearing was fixed on 21.11.2024. Thereafter, a communication seems to have been received from the District Manager, TASMAC Limited, Theni dated 06.12.2024. Based upon the said communication, a revised notice was issued to the petitioner on 16.12.2024 for which a reply had also been given by the petitioner on 02.01.2025. Thereafter, without affording any opportunity of hearing, based upon the earlier hearing, which was supposed to be made on the pre-revised notice, the present impugned order had been passed.

2. In such view of the matter, the impugned order is set aside and the matter is remitted back to the respondent to give a fresh opportunity of hearing to the petitioner to enable him to substantiate his claim with



W.P.(MD) No.2465 of 2025

WEB COPY

documents and thereafter, pass orders on merits and in accordance with law. The petitioner shall appear before the respondent on 14.02.2025. The respondent is also directed to provide a copy of the intimation received from the District Manager, TASMAC Limited, Theni upon which the revised notice has been issued to enable the petitioner to make an effective representation.

3. With the aforesaid directions, this Writ Petition stands disposed of. There shall be no order as to costs.

29.01.2025

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The State Tax Officer,
Theni-I Assessment Circle,
Theni-625 531.



WEB COPY



W.P.(MD) No.2465 of 2025

K.KUMARESH BABU, J.

abr

W.P.(MD) No.2465 of 2025

Dated: 29.01.2025