BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.04.2025

CORAM:

THE HONOURABLE MRS.JUSTICE J.NISHA BANU
and
THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.A(MD)No.804 of 2025
and
C.M.P(MD)No.5339 of 2025

Tvl.Angayi Traders,
Represented by its Proprietor Shanmugam Ramasamy,
No.108, Chinnakulathupalayam,
Vengamedu,
Karur – 639 006. ... Appellant/Writ Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Karur – 2, Assessment Circle,
Karur.

2.The Commercial Tax Officer,
Karur – 2,
Karur, Erode,
Tamil Nadu. ... Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of the Letter Patent against the order dated 20.02.2025 made in W.P.(MD)No.4635 of 2025 on the file of this Court.

For Appellant : M/s.A.Amirthavarshini
for Mr.S.Ajin Singh

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

JUDGMENT

(Judgment of the Court was delivered by **S.SRIMATHY, J.**)

The present writ appeal is filed against the order, dated 20.02.2025, passed in W.P.(MD)No.4635 of 2025

2.The Writ Petition was filed against the assessment order dated 12.02.2024 and the consequential rectification order dated 10.01.2025.

3.The Writ Court, while disposing of the Writ Petition, directed the appellant/writ petitioner to approach the appellate authority and raise grounds.

4.The contention of the appellant is that during the assessment proceedings, the appellant did not appear before the assessing authority. Hence they had filed a rectification petition and that was also dismissed. In effect, there was no personal opportunity to the appellant/writ petitioner. Therefore, this Court is inclined to entertain the Writ Appeal.

5.In tax matters, opportunity is a cordial principle. In fact, the appellant has filed a reply to the show cause notice. The appellant is seeking only personal opportunity.

6.In view of the above, the assessment order passed by the second respondent, dated 12.02.2024 and the rectification rejection order passed by the first respondent, dated 10.01.2025, are set aside and the matter is remitted back to the assessing authority. The assessing authority is directed to give personal opportunity of hearing to the appellant. The appellant is directed to submit all the documents, which he is relying on. Asfar as imposing interest is concerned, the same also may be raised by the appellant and the respondent shall also consider the same. The assessment shall be completed within a period of four months from the date of receipt of a copy of this order.

7.With these observations, this Writ Appeal is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

[J.N.B.,J.] & [S.S.Y.,J.]
03.04.2025

NCC : Yes / No
Index : Yes / No
ps

To

1.The Assistant Commissioner (ST) (FAC),
Karur – 2, Assessment Circle,
Karur.

2.The Commercial Tax Officer,
Karur – 2,
Karur, Erode,
Tamil Nadu.

J.NISHA BANU, J.
and
S.SRIMATHY, J.

ps

ORDER MADE IN
W.A(MD)No.804 of 2025

DATED : 03.04.2025