BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **22.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.22794 & 22795 of 2025
and
W.M.P.(MD) Nos.17877 to 17880 of 2025

Tvl. Harlalji Sons Impex (P) Limited,
rep. by its Director Mukesh Kumar Gupta. ... Petitioner in both W.Ps

Vs

The Assistant Commissioner (CT),
West Velli Street Assessment Circle
Commercial Taxes Buildings
Madurai 625020. ... Respondent in both W.Ps

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent relating to the assessment order dated 06.01.2016 passed by the respondent in TIN No.33485023991/2012-13 and 33485023991/2013-14, respectively, for the assessment year 2012-13 and 2013-14, respectively under the Tamil Nadu Value Added Tax Act, 2006, and quash the same as illegal, arbitrary, violative of principles of natural justice and without jurisdiction and further direct the respondent to consider afresh the assessment after affording a reasonable opportunity of personal hearing to the petitioner.

For petitioner : Mr. S.Karunakar

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

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COMMON ORDER

By this common order, these two Writ Petitions have been disposed of at the time of admission with the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. In these Writ Petitions, the petitioner has challenged the impugned Assessment Orders both dated 06.01.2016 passed for the Assessment Years 2012-13 and 2013-14 under the provisions of the Tamil Nadu Value Added Tax, 2006.

3. The case of the petitioner is that the petitioner had migrated to New Delhi and thus, the petitioner was unaware of the passing of the impugned order

on 06.01.2016 and recently came to know about only after the petitioner was informed that the petitioner had suffered the impugned order.

4. It is submitted that the petitioner obtained a certified copy of the order under the provisions of Right to Information Act, 2005 on 23.01.2025. That apart, it is submitted that though the order was received in the month of January 2025, Writ Petition could not be filed as the petitioner's Director, who was handling the accounts, fell into ill and eventually, died on 21.03.2025.

5. The learned Government Advocate for the respondent submits that notice that was sent earlier and also the order that was despatched earlier were returned with an endorsement 'not claimed' as the petitioner had left the office.

6. That apart, it is submitted that the impugned orders were sent to the petitioner to its New Delhi address, which were duly acknowledged. A copy of the postal acknowledgement produced to show indeed impugned orders were also received by the petitioner.

7. Since the impugned orders have been passed without the petitioner participating in the proceedings, I am inclined to come to the rescue of the petitioner on terms subject to the petitioner depositing 100% of the disputed tax in cash through its Electronic Cash Register within a period of sixty (60) days from the date of receipt of a copy of this order. The petitioner shall also file a detailed reply to the respective notices that preceded the respective impugned orders by treating as corrigendum to the respective notices issued earlier to the petitioner within such time together with the said deposit.

8. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.

9. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

10. These Writ Petitions are disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

22.08.2025

To

The Assistant Commissioner (CT),
West Velli Street Assessment Circle
Commercial Taxes Buildings
Madurai 625020.

C.SARAVANAN, J.

apd

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