BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28725 of 2025
and
W.M.P.(MD)No.22331 of 2025

V.Kathiresan ... Petitioner

Vs.

1.The Deputy Commissioner (State Tax) (Appeal)(FAC),
Commercial Taxes Building, 1st Floor,
Tirunelveli Camp at Virudhunagar,
Virduhunagar.

2.The Departmental Representative (State Tax),
Commercial Taxes Buildings, 1st Floor,
Tirunelveli Camp at Virudhunagar,
Virudhunagar.

3.The State Tax Officer,
Commercial Taxes Building,
Ramanathapuram. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for records pertaining to the impugned proceedings passed by the 1st Respondent in Appeal No. and Year. 03/2025 (TNVAT), dated 01.08.2025 by Partly Dismissing and Partly Remanding the order passed by the 3rd Respondent in TIN- 33645442361/2017-18, dated 25.11.2024 and to quash the same as the same is passed in gross violation of Principles of Natural Justice and direct the

1st Respondent to redo the same after providing all the copies and documents said to be filed by the 2nd Respondent, which are all relied on by the 1st Respondent while passing the appeal order against the petitioner and thereafter direct to pass an order in accordance with law after providing an opportunity of personal hearing.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents.

2.The petitioner is an assessee registered with the third respondent. The case on hand pertains to the assessment year 2017-18. The petitioner suffered an adverse order of assessment on 25.11.2024. In the said order also, the petitioner was called upon to pay tax and penalty. Aggrieved by the same, the petitioner filed statutory appeal before the appellate authority. The appeal was partly dismissed and partly remanded on 01.08.2025. Questioning the same, this writ petition came to be filed.

3.The petitioner in the affidavit filed in support of the writ petition has contended that the appellate authority had referred to and relied on the written statement filed by the departmental representative while passing the impugned order. His grievance is that the said written statement was never served on the appellant/assessee. In this regard, the learned counsel for the petitioner drew my attention to Rule 14(5) of the Tamil Nadu Value Added Tax Rules, 2007. The said provision reads as follows :

> “14.Appeal and revision.-
>
> (1)...
>
> (2)...
>
> (3)...
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> (4)....
>
> (5) On the date fixed for hearing or any other date to which the hearing may be adjourned, the appellant shall, ordinarily, be heard first in support of his appeal. The assessing authority or the Departmental representative shall be heard next. The Departmental Representative shall file a written statement and the appellant shall be entitled to reply.”

4.A mere look at the aforesaid provision indicates that the Departmental Representative is obliged to file the written statement and thereafter, the appellant would be entitled to reply in response thereto. In the affidavit, a specific ground has been taken that the copy of the written statement was not served on the assessee. In the counter affidavit filed by the respondents, this point has not been controverted.

5.The contention of the learned counsel for the petitioner is that there is a violation of the principles of natural justice in view of the infraction of what has been laid down in Rule 14(5) of the Tamil Nadu Value Added Tax Rules, 2007. I sustain the contention of the petitioner's counsel. Therefore, the order impugned in this writ petition is quashed and the matter is remitted to the appellate authority. A copy of the written statement filed by the departmental representative will be served on the appellant/petitioner herein and thereafter, the appellate authority shall pass orders afresh in accordance with law.

6. The Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

13.10.2025

Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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