



WP.(MD)No.35062 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 05.12.2025

CORAM :

THE HON`BLE MR.JUSTICE B.PUGALENDHI

WP.(MD)No.35062 of 2025
and WMP.(MD)Nos.27750 & 27751 of 2025

Tvl.Sree Puvanesh Traders
Rep by its Proprietor Mr.Sivalingam Mahesh
No.35B, Mylaudy, Agastheeswaram, Mylaudy,
Kanyakumari
Tamil Nadu-629403.

... Petitioner

Vs.

The Deputy State Tax Officer-2,
Nagercoil (Rural) Assessment Circle
Kanyakumari District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Certiorari, to call for the records pursuant to the impugned order passed by the respondent in No.33AUZPM8676P1Z7/2023-2024 dated 26.05.2025 and quash the same.

For Petitioner : Mr.Lakshmi Gopinathan

For Respondent : Mr.J.K.Jeyaseelan,
Government Advocate.



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ORDER

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The petitioner has filed this writ petition as against the order passed by the first respondent dated 26.05.2025 on the ground that the petitioner has not been provided with an opportunity to offer their explanation in the enquiry.

2.The learned Government Advocate appearing for the respondent submits that the petitioner has been provided with the opportunity and they have issued notice to the petitioner. However, the petitioner has not opted to submit their explanation during enquiry and therefore, with the available materials, the respondent proceeded with the matter and passed the order.

3.Admittedly, the petitioner has not appeared during the enquiry contemplated by the respondent. Therefore, this Court is inclined to set aside the impugned order and remit back the matter to the respondent for fresh consideration, however on certain conditions.



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4. Accordingly, the order impugned dated 26.05.2025 is set aside and the matter is remitted back to the respondent for fresh consideration by providing an opportunity to the petitioner to offer their explanation, if any. Since the petitioner has failed to respond to the notice, this Court directs the petitioner to deposit 25% of the disputed tax amount within a period of two weeks from the date of receipt of a copy of this order and then to participate in the enquiry. On such deposit, the respondent shall fix the date of hearing and proceed further. If the petitioner fails to make the deposit within this stipulated time and/or if the petitioner fails to offer their explanation in this further enquiry, the respondent shall be at liberty to proceed further.

5. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

05.12.2025

NCC : Yes/No
gns



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To

The Deputy State Tax Officer-2,
Nagercoil (Rural) Assessment Circle
Kanyakumari District.



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B.PUGALENDHI,J

gns

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