



W.P.Nos.30649, 30656 & 30659 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.10.2023

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.30649, 30656 & 30659 of 2023

and

W.M.P.Nos.30300, 30310 & 30314 of 2023

M/s.Nelson Travels,
Rep by its Proprietor,
No.16, Redhills Road, Ambattur,
Chennai 600 053.

... Petitioner in all petitions

Vs.

Assistant Commissioner (ST)
Ambattur Assessment Circle,
Chennai 600 035.

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings for the year 2017-18, 2018-19 and 2019-20 respectively in GSTIN: 33ACOPN8272H1Z7 dated 26.06.2023



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and to quash this impugned proceedings passed by the respondent and to direct the respondent to pass fresh orders by rectifying the mistakes in rate of tax under CGST & SGST Acts and after allowing the exemptions for the supplies of services and sales made to SEZ Area, and to direct turnover under Service Tax Period April 2017 to June 2017 from the taxable turnover.

For Petitioner
in all petitions : Mr.Baskaran

For Respondent
in all petitions : Ms.K.Vasanthamala,
Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the assessment proceedings for the year 2017-18, 2018-19 and 2019-20 respectively passed by the respondent dated 26.06.2023 and to direct the respondent to pass fresh orders by rectifying the mistakes.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petitions are taken up



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for disposal at the admission stage itself.

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4. The learned counsel for the petitioner would submit that in the present case, in spite of the request made by the petitioner, the said impugned order was passed without providing any opportunity for personal hearing. Further, he would submit that since there is some error in the impugned order, a rectification application was also filed by the petitioner on 25.07.2023 before the concerned Authority. However, the said application was not at all considered till date. Hence, he would contend that unless and otherwise an order is passed in the said rectification application, the petitioner cannot go for appeal.

5. In reply, the learned counsel for the respondent would submit that though several reminders were provided, the petitioner had failed to utilise the same and hence, the impugned order came to be passed. Hence, he prayed for the dismissal of this writ petition.

6. Heard the learned counsel for the petitioner and the respondent



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and also perused the materials available on record.

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7. In view of the above, it appears that the impugned order came to be passed on 22.06.2023, wherein it has been clearly stated that the notice for personal hearing was provided vide reminders dated 16.11.2022, 28.10.2022 and 15.05.2022. Further, it appears that the petitioner had asked for extension of time on 27.02.2023 and 29.03.2023 and in spite of the same, no reply was filed by the petitioner.

8. In such case, this Court is of the considered view that no interference is required with regard to the said impugned order passed by the respondent.

9. However, it was submitted that a rectification application was filed by the petitioner on 25.07.2023 and no order has been passed till date. Therefore, the respondent is directed to consider the said rectification application and pass appropriate order within a period of 15 days from the date of receipt of copy of this order. In the meantime, the



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petitioner may file an appeal, if he is so advised.

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10. With the above directions, these writ petitions are disposed of.

Consequently, the connected miscellaneous petitions are also closed.

20.10.2023

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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