



WEB COPY



W.P.No.29409 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.10.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29409 of 2024 &
W.M.P.Nos.32038 and 32039 of 2024

M/s.Sri Balaji Pharma Surgicals,
Represented by its Partner,
Thiru.K.Chennan,
17A, Bharathiyar Street,
Dharmapuri,
Dharmapuri District-636702.

...

Petitioner

Vs.

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Dharmapuri Assessment Circle,
Dharmapuri- 635107.

...

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the connected records pertaining to the impugned proceedings of the Respondent herein made in GSTIN 33ABSFS9537R1ZY/2017-18 dated 22.04.2024 and quash the same as illegal and consequently directing the Respondent herein to pass an order afresh after affording the opportunity of the personal hearing to the Petitioner herein..



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For Petitioner : Mr.Manoharan S.Sundaram

For Respondent : Mrs.K.Vasanthamala
Government Advocate (Taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned order passed by the Respondent on 22.04.2024 and to quash the same.

2. Mrs.K.Vasanthamala, learned Government Advocate takes notice on behalf of the Respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in the present case, initially the Respondent issued notice to the Petitioner on 19.10.2023, for which the Petitioner vide letter dated 02.12.2023



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requested the Respondent to grant 90 days time to verify the documents and file a proper reply. But the Respondent without considering the same has passed the impugned order dated 22.02.2024 demanding tax, interest and penalty for the Assessment Year 2017-18. Challenging which, the present Writ Petition came to be filed.

5.Further, he would submit that impugned order came to be passed without affording an opportunity of hearing to the Petitioner and therefore the same is in violation of principles of natural justice and therefore prays to set aside the same.

6. On the other hand, the learned Government Advocate (Taxes) would submit that the respondent issued the show cause notice to the Petitioner and in the Show Notice itself the Petitioner was asked to appear for personal hearing on 07.12.2023. But, the Petitioner had not chosen to either file reply or appear before the Respondent for personal hearing, but instead sought 90 days time to file reply. Since the Petitioner has not filed the reply even after 90 days, impugned order



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came to be passed and therefore principles of natural justice has been duly complied with.

7. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent and also perused the materials available on record.

9. On a perusal of the impugned order, it is clear that despite the time being granted to the Petitioner as requested by them, the Petitioner has not chosen to file its reply and hence impugned assessment order came to be passed. Therefore, this Court is not inclined to accept the submission made by the learned counsel for the Petitioner.

10. In such view of the matter, this Writ Petition stands dismissed, with liberty to the Petitioner to file an Appeal, challenging the impugned order before the Appellate authority, within a period of thirty days from the receipt of the copy of this order. It is made clear that if any Appeal is filed, the Appellate authority shall not insist on the period of limitation.



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No costs. Consequently, the connected miscellaneous petitions are also closed.

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Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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KRISHNAN RAMASAMY.J.,

arr

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