IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.02.2025

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.2671 of 2025
and
WMP.Nos.3001 and 3002 of 2025

M/s.RIDE MASTER RIMS PVT LTD
Rep. by its Director,
Tmt.Sivasakthi Ravindran
No.27, Poonamallee High Road,
Parthipet, Chennai-600071. ...Petitioner

..Vs..

Commercial Tax Officer
Avadi Assessment Circle,
Elephant Gate Bridge Road,
Vepery, Chennai- 600 003. ... Respondent

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in GSTIN:33AABCR9406K1ZA/2019-20 dated 04.05.2023 and to quash this assessment orders passed therein and direct the respondent to pass fresh orders for levy of interest as per Government of India Ministry of Finance Notification No.95/2020- Central Tax dated 30.12.2020 and also the Circular No.136/06/2020-GST dated 03.04.2020 issued under GST Act in this case.

For Petitioner : Mr.C.Baktha Siromani

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (Taxes)

ORDER

This writ petition has been filed challenging the order of the respondent in GSTIN:33AABCR9406K1ZA/2019-20 dated 04.05.2023 and to quash this assessment orders passed therein and direct the respondent to pass fresh orders for levy of interest as per Government of India, Ministry of Finance Notification No.95/2020- Central Tax dated 30.12.2020, and also the Circular No.136/06/2020-GST dated 03.04.2020 issued under GST Act in this case.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader (T) takes notice on behalf of the Respondent.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

4. The learned counsel for the Petitioner submitted that the matter pertains to 16(4) batch and the impugned order came to be passed without affording an opportunity of hearing to the petitioner and hence he seeks to set aside the same.

5. The learned Additional Government Pleader (Taxes) appearing for the respondent would submit that the present dispute has already been decided by this Court by allowing the concerned officer to decide the matter afresh.

6. Heard both sides. Perused the records.

7. Considering the submissions made by the learned counsel appearing on either side, this Court passes the following order:

(i) The order impugned herein is set aside and the matter is remanded to the Respondent for fresh consideration.

(ii) The Petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter decide ***whether the matter pertains to 16 (4) or not*** and pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

03.02.2025

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

To

Commercial Tax Officer
Avadi Assessment Circle,
Elephant Gate Bridge Road,
Vepery, Chennai- 600 003.

Krishnan Ramasamy,J.,

arr

W.P.No.2671 of 2025

03.02.2025