IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.3574 & 6220 of 2025
and W.M.P.Nos.3955, 3957, 6837 & 6838 of 2025

W.P.No.3574 of 2025

Tvl.Arudra Corp,
Rep by its Authorized Signatory R.Anandakrishnan,
No.5A, Dhanalakshmi Colony Extn,
Senthil Andavar Street, Vadapalani,
Chennai 600 026.

... Petitioner

Vs.

1.State Tax Officer,
Roving Squad II/Intelligence I,
Commercial Taxes Department, PAPJM Building,
Greams Road, Chennai 600 006.

2.The Assistant Commissioner (ST)(FAC),
Intelligence I,
Commercial Taxes Building, PAPJM Building,
1st Floor, No.1, Greams Road,
Chennai 600 006.

... Respondent

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 relating to the impugned order in GSTIN: 33AAHFV3417D1ZI/2021-22 dated 13.08.2024 passed by the 2nd respondent, quash the same and direct the 2nd respondent to pass denovo assessment order afresh in accordance with law, after affording the petitioner an opportunity of personal hearing.

W.P.No.6220 of 2025

Tvl.Arudra Corp,
Rep by its Authorized Signatory R.Anandakrishnan,
No.5A, Dhanalakshmi Colony Extn,
Senthil Andavar Street, Vadapalani,
Chennai 600 026.

... Petitioner

Vs.

1.State Tax Officer,
Roving Squad II/Intelligence I,
Commercial Taxes Department, PAPJM Building,
Greams Road, Chennai 600 006.

2.The Assistant Commissioner (ST)(FAC),
Intelligence I,
Commercial Taxes Building, PAPJM Building,
1st Floor, No.1, Greams Road,
Chennai 600 006.

... Respondent

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 relating to the impugned order in GSTIN: 33AAHFV3417D1ZI/2021-22 dated 29.01.2025 passed by the 2nd respondent, quash the same and direct the 2nd respondent to pass denovo assessment order afresh in accordance with law, after affording the petitioner an opportunity of personal hearing.

For Petitioner in both petitions	:	Mr.Vijay Narayan, Senior counsel for Mr.S.Triambakeshwar
For Respondent in both petitions	:	Ms.Amirta Poonkodi Dinakaran, Government Advocate

COMMON ORDER

The writ petition in W.P.No.3574 of 2025 has been filed challenging the impugned assessment order dated 24.09.2024 and the writ petition in W.P.No.6220 of 2025 has been filed challenging the impugned rejection order dated 29.01.2025.

2. The learned Senior counsel appearing for the petitioner would submit that in the present case, the notice in Form GST DRC-01 was issued by the respondents on 13.02.2024, for which, the reply, along with all the relevant documents, were filed by the petitioner on 08.05.2024. However, the impugned order was passed by the respondent as if no documents were furnished. Hence, it is clear that the reply filed by the petitioner was not at all considered by the respondent. Under these circumstances, the rectification application has been filed by the petitioner, however, the same was rejected vide the impugned rejection order dated 29.01.2025 on the ground that the rectification application will be considered only when there is any error apparent on the original order. Hence, these writ petitions have been filed.

3. In reply, the learned Government Advocate, appearing for the respondents would fairly submit that in this case, the reply was filed by the petitioner along with all the relevant documents, however, the same was not at all considered by the respondent while passing the impugned assessment order.

4. Further, he would submit that the rectification application will only be considered if there is any error apparent on the original order. In such case, he requests this Court to set aside both the impugned assessment order and the impugned rejection order. Since only the Assessing Officer can consider the reply filed by the petitioner, he requests this Court to remand this matter back to the Assessing Officer for fresh consideration.

5. Heard the learned Senior counsel for the petitioner and the learned Government Advocate appearing for the respondents and also perused the entire materials available on record.

6. In this case, it is clear that the reply was filed by the petitioner, along with all the relevant documents, however, the said reply was not considered by the Assessing Officer while passing the impugned assessment order. Hence, a rectification application was filed by the petitioner and the same was also dismissed vide the impugned rejection order.

7. In this case, the impugned assessment order was passed without considering the reply filed by the petitioner, which is a clear violation of principles of natural justice and hence, the said assessment order is liable to be set aside. However, as contended by the learned Government Advocate, the said aspect cannot be considered in a rectification application since, a rectification application will be entertained only if there is any error apparent on the original order. When such being the case, this Court feels that it would be appropriate to set aside both the original assessment order as well as the rectification order passed by the respondents. Further, it appears that only the Assessing Officer can consider the reply filed by the petitioner and hence, this Court is inclined to remand this matter back to the Assessing Officer. Accordingly, this Court passes the following order:

i) The impugned assessment order dated 24.09.2024 and the impugned rejection order dated 29.01.2025 are hereby set aside and the matter is remanded back to the Assessing Officer for reconsideration.

(ii) The Assessing Officer is directed to consider the reply filed by the petitioner, along with all the relevant documents, and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

21.02.2025

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

To

1.State Tax Officer,
Roving Squad II/Intelligence I,
Commercial Taxes Department, PAPJM Building,
Greams Road, Chennai 600 006.

2.The Assistant Commissioner (ST)(FAC),
Intelligence I,
Commercial Taxes Building, PAPJM Building,
1st Floor, No.1, Greams Road,
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KRISHNAN RAMASAMY.J.,

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