



W.P.No.4019 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 07.02.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.4019 of 2025&
W.M.P.Nos.4507 and 4508 of 2025

M/s.Provini Animal Nutrition Pvt. Ltd.
Represented by its Deputy Manager Diksha Sharma
109A, Salem Main Road
Near KKP Transport
Namakkal 637 001.

... Petitioner

Vs.

Assistant Commissioner of State Taxes
Namakkal Town Assessment Circle,
Commercial Taxes Integrated building,
BSNL Opp. Mohanur road,
Namakkal-637001.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to passing of the order dated 30.04.2024 along with its summary bearing reference No.ZD330424259524F passed by the respondent and quash the same, as the same is arbitrary, illegal, lacks jurisdiction and in violation of Section 73 of the CGST Act and also in contravention of the provisions of articles 14, 19(1)(g) and 265 of the constitution.



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For Petitioner : Mr.G.Natarajan

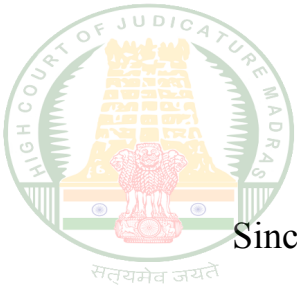
For Respondent : Mrs.K.Vasanthamala
Government Advocate (Taxes)

ORDER

This writ petition has been filed challenging the impugned order dated 30.04.2024 along with its summary bearing reference No.ZD330424259524F passed by the Respondent and quash the same.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes) takes notice on behalf of the Respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the Petitioner submitted that the respondent issued show cause notice dated 30.01.2024 to the petitioner alleging certain discrepancies, for which the petitioner submitted three replies on 29.02.2024, 07.03.2024 and 05.04.2024 along with various annexures. But the respondent by considering only the reply dated 07.03.2024, passed the impugned order dated 30.04.2024, by giving a cryptic one line finding that '*Taxpayers submissions not accepted*'.



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Since all the replies filed by the petitioner were not considered, the petitioner filed a rectification petition on 03.07.2024, under Section 161 of the CGST Act, which came to be rejected on 30.10.2024. In the meantime, the time limit for filing the appeal against the original order also expired and therefore left with no other alternative the petitioner is before this Court by way of this writ petition.

4. Further, he would submit that impugned order came to be passed without considering all the replies filed by the petitioner and therefore the same is in violation of principles of natural justice and hence prays to set aside the impugned order.

5. The learned Government Advocate (Taxes) appearing for the respondents would fairly submit that all the three replies filed by the petitioner was not considered before passing the order dated 30.04.2024 and hence prayed for appropriate orders.

6. Heard both sides and also perused the materials available on record.

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7. Having regard to the admitted fact that the impugned order came to be passed without considering the two replies filed by the petitioner, and also considering the submissions made by the learned counsel on either side, this court is inclined to set aside the impugned order along with summary order passed by the respondent dated 30.04.2024. Accordingly, this Court passes the following order:-

(i) The orders impugned herein are set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The respondent shall consider all the three replies filed by the petitioner 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. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.



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

Assistant Commissioner of State Taxes (FAC)
Namakkal Town Assessment Circle,
Commercial Taxes Integrated building,
BSNL Opp. Mohanur road,
Namakkal-637001.

KRISHNAN RAMASAMY.J

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