IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.02.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.Nos.4914, 4920, 4929 & 4931 of 2025**
**and W.M.P.Nos.5439, 5441, 5449,**
**5453, 5461, 5462, 5463 & 5464 of 2025**

Tvl.Orange Media Solutions,
Rep by its Authorized Signatory, A.Saranya,
No.32, Ganga Nagar, 1st Cross Street,
Kodambakkam, Chennai 600 024.

... Petitioner in all petitions

**Vs.**

1.State Tax Officer,
RS-I Inspection/Intelligence I,
Commercial Tax Department,
No.1 PAPJM Building,
Greams Road, Chennai 06

2.State Tax Officer,
Group XI/Intelligence I,
Commercial Tax Department,
No.1, PAPJM Building,
Greams Road, Chennai 06

3.Assistant Commissioner (ST),
Kodambakkam Assessment Circle,
PAPJM Building Annexe,
Greams Road, Chennai 06.

... 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 relating to the impugned order in GSTIN: 33AABF09819N1ZS/ 2019-20 dated 26.07.2024, 33AABF09819N1ZS/ 2020-21 dated 14.08.2024, 33AABF09819N1ZS/ 2021-22 dated 16.08.2024 and 33AABF09819N1ZS/ 2022-23 dated 16.08.2024 respectively 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 all petitions | : | Mr.Vijay Narayan, Senior counsel for Ms.Abinaya Raj |
| For Respondents in all petitions | : | Ms.Amirta Poonkodi Dinakaran, Government Advocate |

**COMMON ORDER**

These writ petitions have been filed challenging the impugned orders dated 26.07.2024, 14.08.2024 & 16.08.2024 passed by the 2nd respondent.

2. The learned 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 29.02.2024, for which, the reply, along with all the relevant documents, were filed by the petitioner on 26.03.2024 & 22.03.2024. However, the impugned order was passed by the respondent as if no documents were furnished. In such case, it is clear that the reply filed by the petitioner was not at all considered by the respondent and hence, the impugned order has been passed in violation of principles of natural justice. Therefore, he requests this Court to set aside the said impugned order.

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. Hence, she requests this Court to pass appropriate orders.

4. 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.

5. 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, which is a clear violation of principles of natural justice. In such view of the matter, this Court is inclined to set aside the impugned orders dated 26.07.2024, 14.08.2024 & 16.08.2024 passed by the 2nd respondent. Accordingly, this Court passes the following order:

> i) The impugned assessment orders dated 26.07.2024, 14.08.2024 & 16.08.2024 are hereby set aside and these matters are remanded back to the 2nd respondent for fresh consideration.
>
> ii) The Assessing Officer/2nd respondent 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.

6. 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

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2.State Tax Officer,
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3.Assistant Commissioner (ST),
Kodambakkam Assessment Circle,
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**KRISHNAN RAMASAMY.J.,**

nsa

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