IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6204 of 2025
and
W.M.P.Nos.6815 & 6816 of 2025

Tvl.AIM Associates Private Limited,
Rep by E.Kumaran,
No.73, Luz Avenue, 5th Street,
Mylapore, Chennai 04

... Petitioner

Vs.

Assistant Commissioner (ST),
Mylapore Assessment Circle,
Integrated Building for Commercial
Taxes & Registration Department,
Nandanam, Chennai 600 035

... 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: 33AADCA4240J1Z1/2018-19 dated 22.04.2024 passed by the 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	:	Mr.Vijay Narayan, Senior counsel for Ms.Abinaya Raj
For Respondent	:	Mr.C.Harsha Raj, Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 22.04.2024 passed by the 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 01.12.2023, for which, the reply, along with all the relevant documents, were filed by the petitioner. 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.

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, 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 order dated 22.04.2024 passed by the respondent. Accordingly, this Court passes the following order:

> i) The impugned assessment order dated 22.04.2024 is hereby set aside and this matter is remanded back to the respondent for fresh consideration.
>
> ii) The 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.

8. With the above directions, this writ petition is 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

Assistant Commissioner (ST),
Mylapore Assessment Circle,
Integrated Building for Commercial
Taxes & Registration Department,
Nandanam, Chennai 600 035

KRISHNAN RAMASAMY.J.,

nsa

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