



WEB COPY



W.P.No.6043 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.6043 of 2025

and

W.M.P.No.6639 of 2025

K.Associates

rep. by its Proprietor, Kapil Malhotra

...Petitioner

Vs.

The State Tax Officer (FAC)

Roving Squad -02, Hosur Intelligence Division,

Hosur – 635 109.

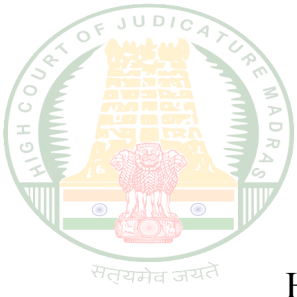
...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the impugned proceeding of the respondent vide Form GST Mov-07 dated 27.01.2025 and to quash the same and further, to direct the respondent to refund the penalty amount, which was paid under protest through DRC-03 challan by the petitioner.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate (T)



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Order

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Heard Mrs.R.Hemalatha learned counsel appearing for the petitioner and Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 27.01.2025 and to quash the same and further, to direct the respondent to refund the penalty amount, which was paid under protest through DRC-03 challan by the petitioner.

3. When the matter is taken up for hearing today, the learned Government Advocate (T) for the respondent fairly submitted that the challenge is made only to the show cause notice issued by the respondent dated 27.01.2025, and in the event, the petitioner files any reply, the same would be considered and orders would be passed in accordance with law, and thus, prays for an appropriate direction in that regard.



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4. In rely, learned counsel for the petitioner would submit that the petitioner would file reply and participate in the proceeding, provided, the petitioner may be provided with an opportunity of personal hearing by the respondent before deciding the issue finally.

5. Thus, this Court taking into considerations of the submissions made on either side and perused the materials available on record, is of the view that, suffice it would be to dispose of the Writ Petition with the following direction:-

i) The petitioner is directed to file a reply to the show cause notice dated 27.01.2025 which is impugned herein within a period of three weeks from the date of receipt of a copy of this order.

ii) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and after hearing the petitioner in full, shall decide the matter in accordance with law and pass final orders within a period of eight weeks therefrom.



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6. The Writ Petition is disposed of accordingly. No costs.

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Consequently, connected Miscellaneous Petition is closed.

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Index : yes/no

Neutral Citation : yes/no

To

The State Tax Officer (FAC)

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Krishnan Ramasamy,J.,

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