IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.03.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.7770 of 2025
and W.M.P.Nos.8724 & 8725 of 2025

M/s.Bharathi Store,
Rep. by its Proprietor,
Sri.D.J.Rabinson,
No.115/1, Bazaar Street,
Sultan Pettai, Paramathi Velur,
Namakkal – 638 182. .. Petitioner

Vs.

The Assistant Commissioner (ST),
Namakkal Rural Circle,
Integrated Commercial Taxes Buildings,
2nd Floor, Mohanur Road,
Namakkal. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorari, calling for the records of the respondent herein in GSTIN : 33ALHPJ0804F1ZP/2020-21 and quash the impugned order dated 19.02.2025.

For Petitioner : Mr.Raveendran B
For Respondent : Mrs.K.Vasanthamala
Government Advocate (T)

ORDER

This Writ Petition has been filed by the petitioner seeking to call for the records in GSTIN : 33ALHPJ0804F1ZP/2020-21 and quash the impugned order dated 19.02.2025, passed by the 1st respondent.

2.Mrs.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that, the respondent issued show cause notice dated 25.11.2024 for the Assessment Year 2020-21. Since the petitioner could not give reply, he sought time vide letter dated 10.12.2024. Thereafter, on 27.12.2024 the petitioner filed his reply electronically and since the petitioner could not uploade all the necessary documents, again on 31.12.2024, he filed detailed reply pysically along with all the documentary evidence. However, without providing any opportunity of personal hearing, the impugned order came to be passed by the respondent on 19.02.2025. The respondent states that they have provided personal hearing opportunity on 11.12.2024 and they have also sent reminders. Those notices were not received by the petitioner. Hence, he prayed to set aside the impugned order.

5.Learned Government Advocate appearing for the respondent after getting instructrions from the respondent has fairly submitted that the respondent had passed the one line order rejecting the reply of the petitioner and she submitted that if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate and perused the materials available on record.

7.Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that though the petitioner has filed detailed reply on 31.12.2024, the respondent without any discussion and explanation, mereby by extracting the reply of the petitioner has rejected the same in one line stating that the reply of the petitioner is not accepted. The respondent should have passed speaking orders by giving some reasons for rejection of the reply. However, no such discussion or explanation had been made in the impugned order and therefore, the same is not sustainable. Accordingly, this Court passess the following orders:-

(i)The order impugned herein in GSTIN : 33ALHPJ0804F1ZP/2020-21 dated 19.02.2025 passed by the respondent is hereby set aside.

(ii)The matter is remanded back to the respondent for re-consideration.

(iii)The respondent shall consider the reply 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. In the event, the petitioner is not satisfied with the reply, the respondent shall pass the assessment order stating the reasons for rejecting the petitioner's reply.

8.With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

11.03.2025

rst

Index : Yes/No
Internet: Yes/No
Speaking/Non-Speaking Order

To:

The Assistant Commissioner (ST),
Namakkal Rural Circle,
Integrated Commercial Taxes Buildings,
2nd Floor, Mohanur Road,
Namakkal.

KRISHNAN RAMASAMY, J.

rst

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