DATED: 05-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9138 of 2025
and
W.M.P.No.10242 of 2025

1.M/s.Ravi Raja Textiles
Represented By K.T. Nagarajan,
Partner, 27/7-A, Majid Lane, Bazaar,
Salem

Petitioner(s)

Vs

1. The State Tax Officer
Salem Town West Circle, Salem

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the respondent in GSTIN: 33AABFR6235K1Z7/2019-20 dated 07.1.25, and quash the same as being without jurisdiction, violative of principles of natural justice and hence invalid and illegal.

For Petitioner(s) Mr.Srikanth.V

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

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. The present writ petition has been filed against the impugned order dated 07.01.2025 passed by the respondent, which was preceded by a Show Cause Notice in DRC-01 dated 02.09.2024, wherein the petitioner was also called upon for a personal hearing. The petitioner however neither filed any reply nor appeared for the personal hearing fixed. Thus, the impugned Assessment order has been passed.

3. The learned counsel for the petitioner submits that although the petitioner has challenged the impugned order on the ground that it was beyond the jurisdiction in view of the specific requirement of Section 74 of the

respective GST Enactments, the petitioner would be satisfied if the matter may be remitted back to the respondent to pass a fresh order, as the impugned order is an *ex parte* order.

4. The learned counsel for the petitioner submits that the entire amount of disputed tax has been recovered from the petitioner. The submission of the learned counsel for the Petitioner stands recorded.

5. Therefore, considering the same, the case is remitted back to the Respondent to pass a fresh order on merits, within a period of thirty (30) days from the date of receipt of a copy of this order, subject to verification by the Respondent, whether the amount has been recovered from the petitioner.

6. If the petitioner already paid the disputed tax, any attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

7. In case the disputed tax is not recovered from the petitioner, the

Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

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05-11-2025

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

To

1.The State Tax Officer
Salem Town West Circle, Salem

C.SARAVANAN, J.

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