IN THE HIGH COURT OF JUDICATURE AT MADRAS\
DATED : 20.03.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.10058 of 2025
and
W.M.P.Nos.11286 & 11287 of 2025

Tvl. K.M.Marimuthuachari
rep. by its Partner, Moorthy ...Petitioner

Vs.

The Deputy State Tax Officer,
Selaiyur Assessment Circle,
Room No.341, 3rd Floor,
Government of Farm Village,
Chennai – 600 035, T.N. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the impugned order of the respondent in GSTIN : 33AA1FM3151G1ZL/2019-20 dated 30.08.2024 and the consequential DRC 07 passed in Ref No.ZD330824301317N dated 31.08.2024 and to quash the same as arbitrary.

For Petitioner : Ms.G.Vardini Karthik
For Respondent : Mrs.K.Vasanthamala
Government Advocate (T)

Order

Heard Ms.G.Vardini Karthik learned counsel appearing for the petitioner and Mrs.K.Vasanthamala 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 30.08.2024 and the consequential DRC 07 dated 31.08.2024 and to quash the same.

3. The learned counsel for the petitioner would submit that the petitioner, after receipt of the show cause notice dated 27.05.2024, filed a reply dated 07.06.2024, however, the respondent passed the impugned order without considering the said reply. Therefore, the learned counsel prays for setting aside the impugned order.

4. Per contra, the learned Government Advocate would submit that the reply filed by the petitioner is not supported with required documents, hence, the respondent passed the impugned order and the same requires no interference.

5. In reply, it is fairly admitted by the petitioner that since the GST practitioner has not properly guided the petitioner, the petitioner was not in a position to file relevant documents along with the reply, and hence, she prays that, in the event, the impugned order is set side and the matter is remanded back to the respondent, the petitioner is ready and willing to deposit 25% of the disputed tax, and thus, prays for appropriate orders.

6. The learned Government Advocate also fairly submitted that if the petitioner has voluntarily come forward to pay 25% of the disputed tax, then, the prayer sought for by the petitioner may be considered.

7. Thus, taking into consideration of the aforesaid facts and circumstances of the case, coupled with the further fact that the petitioner is in possession of relevant documents in support of their claim, however, they were unable to produce those documents at the time of filing of reply due to mis-guidance of the GST practitioner engaged by the petitioner, and now, the petitioner has voluntarily come forward to deposit 25% of the disputed tax, this Court, with a view to provide one more opportunity to the petitioner, is inclined to set aside the impugned order.

8. Accordingly, this Court pass the following order/directions:-

i) The impugned order passed by the respondent dated 30.08.2024 and the consequential DRC 07 dated 31.08.2024 are set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves have voluntarily came forward to make such payment within a period of two weeks from the date of receipt of a copy of this order.

iv) The petitioner is directed to file relevant documents and in the event, the petitioner intends to file any additional reply, the same shall also be filed within a period of two weeks thereafter.

And

v) Thereupon, the respondent is directed to consider the reply already filed by the petitioner dated 27.05.2024, and additional reply, if any filed along with the documents and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

7. In the result, the Writ Petition is allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

20.03.2025

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Index : yes/no
Neutral Citation : yes/no

To

The Deputy State Tax Officer,
Selaiyur Assessment Circle,
Room No.341, 3rd Floor,
Government of Farm Village,
Chennai – 600 035, T.N.

Krishnan Ramasamy,J.,

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