IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.10826 of 2025

Shree Agencies,
Rep by its Proprietor,
R.Vishal Jhamad,
No.17/21, Ayya Mudali Street,
Sowcarpet, Chennai 600 079

... Petitioner

Vs.

1.Assistant Commissioner (ST),
Peddunaickenpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Road,
Chennai 600 003

2.Deputy Commissioner (ST),
GST Appeal, Chennai 1,
PAPJM Building, 3rd Floor,
Greams Road, Chennai 600 006

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the 1st respondent to pass the revisional order by giving effect to the order of the 2nd respondent dated 23.11.2023 passed in AP/GST/271/2023 in a time framed manner.

For Petitioner : Mr.N.Murali

For Respondent : Mr.C.Harsha Raj,
Special Government Pleader

ORDER

This writ petition has been filed to direct the 1st respondent to pass the revisional order by giving effect to the order of the 2nd respondent dated 23.11.2023.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the 2nd respondent passed the order dated 23.11.2023, whereby it has been stated as follows:

"The proper officer in her impugned order dt.23.01.2023 had not discussed any of the issues raised in the GST Audit above instead pointed out the entire discrepancy as the sales declared in CMP-08 and even breakup of the Tax liabilities, Interest and Penalty with respect to each defect was not found in the order passed. No speaking order to the extent of datas available in Audit was found in both the orders. As the order lacks clarity and non speaking the same is set aside with a direction to pass fresh order by granting an opportunity of personal hearing to the appellant taxpayer and to decide the issue according to the provisions prescribed in the GST Act, 2017."

4. By referring the above portion of the order dated 23.11.2023, he would submit that the original order was set aside and the matter was sent back to the 1st respondent to pass the revisional order after granting

an opportunity of personal hearing to the petitioner. Subsequently, the 1st respondent called for some documents from the petitioner and the same was duly produced by the petitioner. However, till date, the 1st respondent had neither provided the opportunity of personal hearing nor passed the revisional order. Hence, this petition has been filed.

5. In reply, the learned Special Government Pleader appearing for the respondent had confirmed the submissions made by the petitioner and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and also perused the materials available on record.

7. Considering the submissions made by the learned counsel for the petitioner and in view of the order dated 23.11.2023 passed by the 2nd respondent, this Court directs the 1st respondent to pass the revisional order, after providing the opportunity of personal hearing to the

petitioner, within a period of 6 weeks from the date of receipt of copy of this order.

8. With the above directions, this writ petition is disposed of. No cost.

27.03.2025

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

To

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KRISHNAN RAMASAMY.J.,

nsa

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(2/2)