



WEB COPY

WP No. 12185 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 12185 of 2025

AND

WMP NO. 13744 OF 2025, WMP NO. 13745 OF 2025

M/s.Star Brand Enterprises,
(Represented by its Proprietrix D Priya),
1st floor 2/89 Cisons Complex,
Montieth Road, Egmore - 600 008.

Petitioner(s)

Vs

Deputy Commissioner GST and CE,
Egmore Division, 1st Floor,
Newry Towers, No 2054-I Anna Nagar,
Chennai 600 040

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, calling for records relating to impugned Order-in-Original 92/2023 dated 20.03.2024 passed by the respondent and quash the same.



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For Petitioner(s): Mr.P.Gowtham
For Mr.K. Anand

For Respondent(s): Mr.A.P.Srinivas,
Senior Standing Counsel

ORDER

This writ petition has been filed by the petitioner seeking to call for records relating to impugned Order-in-Original 92/2023 dated 20.03.2024 passed by the respondent and quash the same.

2.Mr.A.P.Srinivas, learned Senior Standing Counsel (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 for the petitioner would submit that the petitioner is engaged in the business of trading of Cashew Kernels, Raisin and Toor Dhall.

The respondent issued a show cause notice dated 15.12.2023, proposing a



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demand of Rs.69,62,780/- along with interest and penalty. On receipt of the show cause notice, the petitioner engaged a consultant to file reply for the show cause notice. The consultant has attended the personal hearing on 05.03.2024 and sought time to file a detailed reply. However, the consultant filed a cryptic reply denying the allegations raised in the show cause notice and he has not filed a detailed reply with proper supporting evidence. Therefore, a demand proposed in the show cause notice was confirmed by the respondent vide impugned order dated 20.03.2024.

5.He would further submit that since the petitioner transferred the business place and the impugned order was sent to the registered place of business. Thus, when the petitioner came to know about the impugned order only in the month of August 2024, after the expiry of the appeal period. Therefore, the petitioner could not file an appeal. Therefore, he would submit that the petitioner is ready and willing to pay 25% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order directing the respondent to permit the petitioner to file their detailed reply



and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

6.Learned Senior Standing Counsel appearing for the respondent would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

7.Heard the learned counsel appearing for the petitioner as well as the learned Senior Standing Counsel appearing for the respondent and perused the materials available on record.

8.Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the petitioner had failed to file a detailed reply along with supporting documents and therefore, the



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demand has been confirmed by the respondent. According to the petitioner, the petitioner's consultant has failed to file a detailed reply along with necessary documents and since the petitioner has transferred his business to some other place, he was not aware of the issuance of impugned order and he came to know about the impugned order after the expiry of the appeal period. Therefore, the petitioner prays to grant one more opportunity to establish their case before the respondent. Though the petitioner had failed to submit their detailed reply along with necessary documents, in order to grant one more opportunity to the petitioner to put forth their case, this Court is inclined to set aside the impugned order dated 23.03.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside on condition that the petitioner deposits 25% of the disputed tax amount in respect of the impugned assessment period, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.



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(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same 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.

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

07-04-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To
Deputy Commissioner GST and CE
Egmore Division, 1st Floor,
Newry Towers No 2054-I Anna Nagar,
Chennai 600 040.



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KRISHNAN RAMASAMY J.

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