IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.12656, 12659 & 12662 of 2025
& W.M.P.No.14242, 14247, 14252, 14255, 14258 & 14259 of 2025

M/s.Madras Metals,
Rep by its Proprietor, Raja Madhankumar,
Old No.30, New No.31, Kanchi Natarajan Street,
Vasudevan Nagar, Ashok Nagar,
Chennai 600 083

... Petitioner in all petitions

Vs.

State Tax Officer,
Ekkatuthangal Assessment Circle,
O/o.The Commercial Taxes Department,
D.No.306, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai 600 035

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in impugned order vide Ref.No.ZD331024151038W, ZD331024151867F & ZD331024151413O all dated 22.10.2024 and quash the same and consequently direct the respondent for fresh adjudication after granting sufficient opportunity to the petitioner.

For Petitioner
in all petitions : Mr.P.Jithendra Kumar

For Respondent
in all petitions : Ms.P.Selvi,
Government Advocate

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the orders dated 22.10.2024 and to quash the same and consequently direct the respondent for fresh adjudication after granting sufficient opportunity to the petitioner.

2. The learned counsel for the petitioner would submit that the respondent issued show cause notice dated 18.01.2023, for which a detailed reply has been filed by the petitioner on 16.02.2023, along with supporting documents. Thereafter, the respondent issued reminder notices along with personal hearing dates. Pursuant to which the

petitioner appeared before the respondent through his authorized representative and made the submissions in addition to the response already filed. It is further submitted that during the aforementioned personal hearing, it was brought to the notice of the respondent that they are unable to submit the copies of the documents since all the documents related to the Assessment Years 2019-2020 & 2020-2021 are submitted in original to the Inspection Department for the enquiry conducted by them. In this regard, the petitioner filed the representations dated 29.06.2023 & 07.09.2023 to the GST Department seeking return of documents. But the respondent without considering the same passed the impugned orders confirming the demand proposed in the show cause notices.

4. On the other hand, the learned Government Advocate (Taxes) appearing for the respondents would submit that the documents produced by the petitioner were not sufficient and since the documents sought for by the respondent has not been furnished by the petitioner, impugned orders came to be passed.

5. In reply, the learned counsel for the petitioner would submit that they have received the documents from the GST Department only on 18.02.2025 and therefore an opportunity may be provided to the petitioner to substantiate their case.

6. Heard both sides. Perused the records.

7. In the cases on hand, though the impugned orders came to be passed only after providing opportunity of personal hearing to the petitioner, the petitioner was not able to produce some of the documents sought for by the respondent and therefore in the absence of said documents the impugned orders came to be passed. Therefore, this Court is of the view that since the impugned orders came to be passed in the absence of some of the documents, it amounts to depriving the interest of the petitioner and now the petitioner is ready to produce the same

8. Hence, in the interest of justice, this court deems it fit to remand the matter back to the respondents for fresh consideration. Accordingly, this Court passes the following order:~

(i) The impugned orders dated 22.10.2024 are set aside and the matters are remanded to the respondents for fresh consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondents shall consider the same and pass appropriate orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, as expeditiously as possible.

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

09.04.2025

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

To

State Tax Officer,
Ekkatuthangal Assessment Circle,
O/o.The Commercial Taxes Department,
D.No.306, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai 600 035

KRISHNAN RAMASAMY.J.,

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