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W.P.No.12824 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.12824 of 2025
& W.M.P.Nos.14370 & 14371 of 2025

Tvl.Mark Metro,
Rep by K.Kumaran,
No.32, Ganga Nagar, 1st Cross Street,
Kodambakkam, Chennai 600024

... Petitioner

Vs.

- 1.Deputy State Tax Officer,
Kodambakkam Assessment Circle,
Central III, Chennai Central,
Chennai 600 006
- 2.State Tax Officer,
Kodambakkam Assessment Circle,
Central III, Chennai Central, Chennai 600 006
- 3.Assistant Commissioner (ST),
Kodambakkam Assessment Circle,
PAPJM Building Annexe,
Greens Road, Chennai

... Respondents



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Prayer:

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Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order in GSTIN 33ABBFM9113G1ZK/ 2019-20 dated 31.08.2024 passed by the 2nd respondent, quash the same and direct the 2nd respondent to pass de-novo assessment order afresh in accordance with law, after affording the petitioner an opportunity of personal hearing.

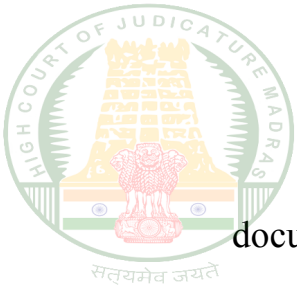
For Petitioner : Ms.Abinaya Raj

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

COMMON ORDER

This writ petition has been filed challenging the impugned assessment order dated 31.08.2024.

2. The learned counsel appearing for the petitioner would submit that in the present case, the notice in Form GST DRC-01 was issued by the respondents on 24.05.2024, for which, the reply, along with all the relevant documents, were filed by the petitioner on 12.06.2024. However, the impugned order was passed by the respondent as if no



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documents were furnished. Hence, it is clear that the reply filed by the petitioner was not at all considered by the respondent. Hence, this writ petition has been filed.

3. In reply, the learned Special Government Pleader, appearing for the respondents would fairly submit that in this case, the reply was filed by the petitioner along with all the relevant documents, however, the same was not at all considered by the respondent while passing the impugned assessment order. In such case, he requests this Court to set aside the impugned assessment order and remand this matter back to the Assessing Officer for fresh consideration.

4. Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents and also perused the entire materials available on record.

5. In this case, it is clear that the reply was filed by the petitioner, along with all the relevant documents, however, the said reply was not



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considered by the Assessing Officer while passing the impugned assessment order, which is a clear violation of principles of natural justice and hence, the said assessment order is liable to be set aside. When such being the case, this Court feels that it would be appropriate to set aside the assessment order passed by the respondent. Accordingly, this Court passes the following order:

i) The impugned assessment order dated 31.08.2024 is hereby set aside and the matter is remanded back to the Assessing Officer for reconsideration.

ii) The Assessing Officer is directed to consider the reply filed by the petitioner, along with all the relevant documents, 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.



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6. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

09.04.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

1. Deputy State Tax Officer,
Kodambakkam Assessment Circle,
Central III, Chennai Central,
Chennai 600 006
2. State Tax Officer,
Kodambakkam Assessment Circle,
Central III, Chennai Central, Chennai 600 006
3. Assistant Commissioner (ST),
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KRISHNAN RAMASAMY.J.,

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