IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.13116 of 2025
& W.M.P.Nos.14629 & 14631 of 2025

K.Venkatesan,
Proprietor of M/s.Wintel Marketing and Services,
New No.55, Old No.21, 1st Floor,
New Boag Road, Thyagaraya Nagar,
Chennai 600 017

... Petitioner

Vs.

Additional Commissioner of GST and Central Excise,
Office of the Commissioner of GST and Central Excise,
Chennai South Commissionerate,
No.692, MHU Complex, Nandanam,
Chennai 600 035

... Respondents

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 in the order passed by the respondent on the file No.GEXCOM/ADJN/GST/ADC/1282/2023-ADJN dated 29.01.2025 with DIN 20250159TL0000333D19 issued on 31.01.2025 along with consequential demand in summary in Form GST DRC-07 with Ref.No.ZD330125301826Q dated 31.01.2025.

For Petitioner	:	Mr.Antony A K
For Respondent	:	Mr.K.S.Ramaswamy, Senior Standing counsel

ORDER

This writ petition has been filed challenging the impugned order dated 29.01.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice was issued by the respondent, for which the petitioner had filed their replies dated 24.08.2024, 18.12.2024 & 09.01.2025. According to the petitioner, the said replies were not at all considered by the respondent while passing the impugned order, which is a clear violation of principles of natural justice. Hence, this petition has been filed.

3. In reply, the learned Senior Standing counsel appearing for the respondent had vehemently opposed the submissions made by the petitioner and would submit that the respondent had duly considered the reply filed by the petitioner while passing the impugned order. Hence, he requests this Court to pass appropriate orders.

4. Heard the learned counsel for the petitioner and the learned Senior Standing counsel appearing for the respondent and also perused the materials available on record.

5. In the case on hand, the main grievance of the petitioner is that the replies filed by them were not at all considered by the respondent while passing the impugned order. However, upon perusal of the said impugned order, it appears that though in one place it has been stated that no reply was filed, in the discussion portion, the replies filed by the petitioner, along with all the relevant documents, were duly considered by the respondent. In such view of the matter, this Court does not find any merits in the submissions made by the petitioner.

6. Further, since the impugned order came to be passed after due consideration of the replies filed by the petitioner and after providing an opportunity of personal hearing to the petitioner, there is no scope for this Court to interfere with the said impugned order passed by the respondent. That apart, it appears that the impugned order was passed only on 29.01.2025 and hence, the petitioner can very well file an appeal against the said impugned order.

7. For all the reasons stated above, this Court is inclined to dismiss the present petition. Accordingly, this writ petition is dismissed. The liberty is granted to the petitioner to file an appeal against the said impugned order. 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.The State Tax Officer (ST),
Mylapore Assessment Circle,
2nd Floor, Room No.250,
The Integrated Building for Commercial Taxes
and Registration Department,
(South Tower), Nandanam, Chennai 600 035

2.Commercial Tax Officer,
Nandanam, Chennai 600 035

3.Assistant Commissioner,
Nandanam, Chennai 600 035

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.13116 of 2025
and W.M.P.Nos.14629 & 14631 of 2025

09.04.2025