IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos.13465, 13480, 13484 & 13486 of 2025
and
WMP Nos. 15108, 15125, 15128 & 15129 of 2025

M/s.RS Knit Fashions,
GSTIN:33EMRPS5501P1ZB,
Represented by its Proprietor,
Mr.Subramaniam Sureshkumar,
5/473F-1, Vengamedu,
Chettipalayam Village Tiruppur-641
603.

Petitioner(s) in all W.P's

Vs

1. The Joint Commissioner (ST),
Tiruppur Intelligence Wing,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road,
Avinashi-641 654.
2.The Assistant Commissioner (ST)
(INT),
Personal Assistant to Joint
Commissioner,
Tiruppur Intelligence Division,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road,
Avinashi.

Respondent(s) in all W.P's

<u>PRAYER in WP No. 13465 of 2025:</u> Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st Respondent in its impugned order in GSTIN:33EMRPS5501P1ZB/2018-19 dated 27.12.2024 and quash the same and consequently direct the 1st Respondent to re-do the Assessment afresh after giving opportunity to the Petitioner and thus render justice.

<u>PRAYER in WP No. 13480 of 2025:</u> Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st Respondent in its impugned order in GSTIN:33EMRPS5501P1ZB/2020-21 dated 27.12.2024 and quash the same and consequently direct the 1st Respondent to re-do the Assessment afresh after giving opportunity to the Petitioner.

<u>PRAYER in WP No. 13484 of 2025:</u> Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st Respondent in its impugned order in GSTIN:33EMRPS5501P1ZB/2022-23 dated 27.12.2024 and quash the same and consequently direct the 1st Respondent to re-do the Assessment afresh after giving opportunity to the Petitioner.

<u>PRAYER in WP No. 13486 of 2025:</u> Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st Respondent in its impugned order in GSTIN:33EMRPS5501P1ZB/2023-24 dated 27.12.2024 and quash the same and consequently direct the 1st Respondent to re-do the Assessment afresh after giving opportunity to the Petitioner.

Appearance of counsel in all W.P's

For Petitioner(s): Mr.Yashwanth Hariharan

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader
(tax)

COMMON ORDER

Since the issue involved and the relief sought in all these Writ Petitions are identical in nature, the same were heard together and are disposed of vide this common order.

2. These Writ Petitions have been filed by the petitioner, challenging the impugned orders dated 27.12.2024 passed by the first respondent relating to the assessment period 2018-19, 2020-21, 2022-23, & 2023-24.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader (tax), takes notice on behalf of the respondents. By consent of the parties, the main Writ Petition is taken up for final disposal at the time of admission stage.

4. The learned counsel for the petitioner would submit that, show cause notices in Form DRC-01 were issued to the petitioner on 31.08.2024, stating that the tax payer was non-existent at the place of business and alleging that the petitioner was indulging in Bill Trading activities. The petitioner had submitted

its reply to the show causes notices on 25.09.2024, stating that at the time of process of verification of premises that was conducted by the respondents, he was suffered severely by chest pain and admitted in hospital and therefore, he was not able to attend the verification. Further, he would submit that without providing an opportunity of personal hearing to the petitioner to putforth its contention, the impugned orders came to be passed by the 2nd respondent, confirming the proposals contained in the show cause notices. It is submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, they would be able to explain the alleged discrepancies.

5. Mr.T.N.C.Kaushik, learned Additional Government Pleader appearing for the respondents submitted that, if this Court feels to remand the matter to the Authority concerned for fresh consideration, the same may be considered, subject to terms.

6. Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondents and also perused

the materials available on record.

7. Considering the submissions made by the learned counsel on either side, and upon perusal of the materials available on record, this Court feels that the reason assigned by the petitioner appears to be genuine. As rightly contended by the learned counsel for the petitioner an ex parte order was passed without affording an opportunity of personal hearing, and without considering the ill-health of the petitioner. Therefore, this Court is of the view that though the petitioner filed its reply on 25.09.2024, however, the same was not considered by the Officer concerned and the impugned orders came to be passed, which is in violation of principles of natural justice. Therefore, this Court is inclined to set-aside the impugned orders passed by the 2nd respondent, with the following directions/orders:

(i) The orders impugned herein are set-aside, subject to the payment of Rs.10,000/- each of the assessment period 2018-19, 2020-21, 2022-23, & 2023-24 to the credit of the Principal Government, Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of two weeks from the date of receipt of a copy of this order.

(ii) Upon payment of such deposit, the petitioner is directed to file an additional reply/objections along with relevant documents, if any, within a period of two weeks thereafter.

(iii) On receipt of such additional reply/objections by the petitioner, the respondent shall consider the same and issue a 14 days clear notice to the petitioner by fixing the date for personal hearing and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8. With the above observations and directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

17-04-2025

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

To

1. The Joint Commissioner (ST),
Tiruppur Intelligence Wing,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road, Avinashi-641 654.

2.The Assistant Commissioner (ST) (INT),
Personal Assistant to Joint Commissioner,
Tiruppur Intelligence Division,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road, Avinashi.

KRISHNAN RAMASAMY J.

jd

WP Nos.13465, 13480,
13484 & 13486 of 2025

17-04-2025