IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 13324 of 2025
AND
WMP NO. 14903 OF 2025,WMP NO. 14899 OF 2025

Tvl.Parcel By Night Private Limited
Represented by its Director
Mr.HR.Shankar,
A1-A2-EWS Colony,
Opp to AVS Concrete, Outer Ring Road
Hosur, Krishnagiri-635 126.

Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC),
The Proper Officer, Hosur(South)-1, Krishnagiri,
Commercial Taxes Building,
1st Floor Seetharam Nagar, Bangalore Road,
Near Old Bus Stand, Hosur-635 109.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for records from the file of respondent in impugned assessment order in Reference No. ZD330225094291L in GSTIN/ID 33AAACP8232C1ZW dated 10.02.2025 passed for the F.Y.2020-21 and to quash the same as illegal, arbitrary and violative of principles of natural justice.

For Petitioner(s): Mr.R.Ananth

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 10.02.2025 passed by the respondent for the Financial Year 2020-21.

2.Mr.V.Prashanth Kiran, learned Government Advocate (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 respondent issued show cause notice dated 25.11.2024 to the petitioner, claiming that the turnover declared in the GSTR-09 did not match other returns and E-Way bill data. The petitioner's consultant vide letter dated 24.12.2024, sought time for filing reply till 15.01.2025. Though the respondent provided such time, the petitioner could not file their reply and therefore, *ex parte* impugned assessment order dated 10.02.2025 came to be passed. He would further submit that now the petitioner is ready and willing to deposit 10% of the disputed demand amount and prayed to set aside the impugned assessment order and remand the matter back for fresh consideration.

5.Learned Government Advocate appearing for the respondent would submit that the petitioner sought time till 15.01.2025 to file their reply for the show cause notice dated 25.11.2024. The respondent granted such time and thereafter, three reminders were also sent to the petitioner on 11.01.2025, 22.01.2025 and 31.01.2025 calling upon the petitioner to file their reply and for personal hearing. However, the petitioner does not turn up to give their reply/objection. Under such circumstances, the respondent passed the impugned assessment order on 10.02.2025. Therefore, he would submit that the failure is on the part of the petitioner and he prayed for dismissal of the present writ petition.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent, it is evident that there is no dispute on the aspect that the petitioner sought time for filing their reply to the show cause notice dated 25.11.2024. Even though the time sought by the petitioner was granted and the reminders dated 11.01.2025, 22.01.2025 and 31.01.2025 was sent to the petitioner they deliberately failed to give their reply. Despite providing sufficient time to put forth their case, the petitioner failed to utilse the same. Thus, this Court does not find any fault on the part of the respondent, who has passed the impugned assessment order dated 10.02.2025, as per the provisions prescribed under the Tamil Nadu Goods and Services Tax Act, 2017. Hence, this Court is inclined to dismiss the present writ petition.

8.Accordingly, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

15-04-2025

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

rst

To

The Assistant Commissioner (ST)(FAC),
The Proper Officer, Hosur(South)-1,
Krishnagiri Commercial Taxes Building,
1st Floor Seetharam Nagar, Bangalore Road,
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KRISHNAN RAMASAMY J.

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