



W.P.No.14242 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 23.04.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.14242 of 2025

and

W.M.P.Nos.16013 and 16014 of 2025

M/s.Super Transports Private Limited.,
Rep. by its Director
Sri.A.Sampathkumar,
S.F.No.447, Mochakottampalayam,
Viswanathapuri Post,
Karur – 639 002.

...Petitioner

Vs.

The Assistant Commissioner (ST)/
Personal Assistant to Joint Commissioner (ST),
(Intelligence) Division,
Room No.13, 2nd Floor,
Integrated Commercial Taxes Building,
S.F.No.400/1,7,8, 46-Pudur 'B' Village,
Erode-638 002.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in GSTIN:33AAACS4960Q1ZX/2019-20 and quash the proceeding dated 19.03.2025 passed therein.



WEB COPY



W.P.No.14242 of 2025

For Petitioner : Mr.Raveendran B

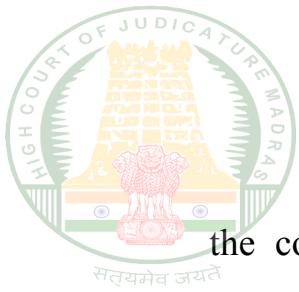
For Respondent : Ms.Amirthapoonkodi Dinakaran
Government Advocate (Taxes)

Order

Ms.AmirthapoonkodiDinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2.The challenge in this Writ Petition is to the order of the respondent dated 19.03.2025 and to quash the same.

3. The learned counsel for the petitioner would submit that the respondent issued show cause notice to the petitioner on 20.12.2023, for which the petitioner filed its detailed reply on 20.01.2024 and 07.10.2024. Thereafter personal hearing notices were sent to the petitioner, pursuant to which the petitioner also appeared for personal hearing. But the respondent without considering the replies filed by the petitioner and without accepting



W.P.No.14242 of 2025

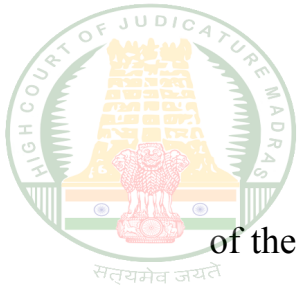
the contentions of the petitioner has passed the impugned order. He therefore prays to set aside the same.

4. The learned Government Advocate (Taxes) for the respondent fairly submitted that the respondent after considering the replies filed by the petitioner and after affording an opportunity of personal hearing to the petitioner has passed the impugned order. Therefore, the principles of natural justice has been duly complied with. Hence, he prays for dismissal of this writ petition.

5. Heard both sides. Perused the records.

6. A perusal of the impugned order would go to show that the respondent only after considering the reply filed by the petitioner and on going through the documentary evidences submitted by the petitioner has passed the impugned order.

7. In view of the above, this Court is unable to accept the contention



W.P.No.14242 of 2025

of the learned counsel for the petitioner. If the petitioner is aggrieved by the impugned order, they can very well file an Appeal challenging the impugned order.

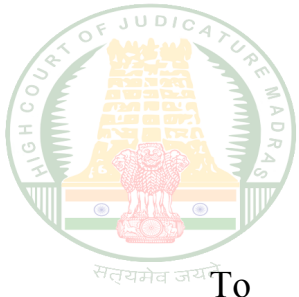
8. Hence, this writ petition is dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

17.04.2025

arr

Index : yes/no

Neutral Citation : yes/no



W.P.No.14242 of 2025

To
WEB COPY

The Assistant Commissioner (ST)/
Personal Assistant to Joint Commissioner (ST),
(Intelligence) Division,
Room No.13, 2nd Floor,
Integrated Commercial Taxes Building,
S.F.No.400/1,7,8, 46-Pudur 'B' Village,
Erode-638 002.



WEB COPY



W.P.No.14242 of 2025

Krishnan Ramasamy,J.,

arr

W.P.No.14242 of 2025

23.04.2025