IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.15220 of 2025
& W.M.P.No.17169 of 2025

M/s.Talentpro India HR Pvt. Ltd.,
Rep by its President, Mr.S.Raghavan,
3rd Floor, No.64, Ethiraj Salai,
Egmore, Chennai 600 008

... Petitioner

Vs.

The Joint Commissioner,
CGST and Central Excise,
Chennai North Commissionerate,
No.26/1, MG Road, Chennai 600 034

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to calling for the records relating to the Impugned Order-In-Original No. 86/2025 CH.N (JC)(GST) bearing DIN 20250259TK000000FEFC dated 04.02.2025, passed by the Respondent herein, to quash the same

For Petitioner	:	Ms.B.Revathi
For Respondent	:	Mr.B.Sivaraman, JPC, for Mr.Rajnish Pathiyil, SPC

ORDER

This writ petition has been filed challenging the impugned order dated 04.02.2025 passed by the respondent.

2. Mr.Rajnish Pathiyil, learned Senior Panel Counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice was issued by the respondent on 01.07.2024, for which, a detailed reply was filed by the petitioner on 14.08.2024. However, without considering the said reply in a proper manner, a non-speaking assessment order came to be passed by the respondent on 04.02.2025, merely on the ground that there is some suspicion on the material facts, which is a clear violation of principles of natural justice. Hence, he requests this Court to set aside the said impugned order and remand this matter back to the respondent.

4. On the other hand, the learned Senior Panel counsel appearing for the respondent had strongly opposed for the request made by the petitioner and would submit that in this case, the reply filed by the petitioner was duly considered and also elaborately discussed by the respondent in the impugned order. Further, he would contend that the respondent had passed a detailed speaking order after providing sufficient opportunities to the petitioner and in such case, if the petitioner is aggrieved over the original order, the only recourse available to them is to file an appeal against the same. Hence, he requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Senior Panel Counsel for the respondent and also perused the materials available on record.

6. In the case on hand, the show cause notice was issued by the respondent on 01.07.2024, for which, a detailed reply was filed by the

petitioner on 14.08.2024. The main grievance of the petitioner is that the respondent had passed a non-speaking order without even considering the detailed reply filed by the petitioner.

7. However, upon perusal of the impugned order, it is clear that the respondent had duly considered the reply and passed a detailed speaking order. Further, the respondent had elaborately discussed with each and every issue in the impugned order. When such being the case, no question would arise with regard to the violation of principle of natural justice. Hence, the said impugned order dated 04.02.2025 warrants no interference of this Court. Therefore, the present writ petition is liable to be dismissed.

8. As rightly contended by the respondents, the only course available to the petitioner is to agitate before the concerned Appellate Authority by way of filing an appeal. Hence, this Court is inclined to grant liberty to the petitioner to file an appeal against the impugned assessment order dated 04.02.2025.

9. In the result, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is also closed.

10. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal, against the assessment order dated 04.02.2025, before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order. In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner.

29.04.2025

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

To

The Joint Commissioner,
CGST and Central Excise,
Chennai North Commissionerate,
No.26/1, MG Road, Chennai 600 034

KRISHNAN RAMASAMY.J.,

nsa

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