IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.16799 of 2022
and
W.M.P.Nos.16105 of 2022 & 40140 of 2024

Tvl.KNR Constructions Pvt. Ltd.,
Represented by its Manager - Indirect Tax,
Shop No.21, R.S.Lakshmipuram,
Krishnagiri (PO),
Krishnagiri - 635 001. ...Petitioner

Vs.

The Assistant Commissioner (ST),
Krishnagiri Assessment Circle -1,
Krishnagiri. ...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 relating to order GSTIN:33AAACK8316L1ZH / 2017-18 TIN 33493304127 / 2017-18 dated 18.04.2022 passed by the respondent and to quash the same as arbitrary and illegal.

For Petitioner	:	Mr.Joseph Prabakar
For Respondent	:	Mr.V.Prasanth Kiran Government Advocate (Tax)

ORDER

This Writ Petition has been filed by the petitioner to quash the impugned order dated 18.04.2022 passed by the respondent.

2. The learned counsel for the petitioner would submit that the petitioner filed two replies dated 06.10.2020 and 30.12.2021, as far as the 1st reply dated 06.10.2020 is concerned, it is referred in the impugned order stating that the reply received is not accepted and it was rejected in one line and as far as the 2nd reply filed by the petitioner dated 30.12.2021 is concerned, the respondent was not at all considered, but it was entered in the first paragraph on page no.33 of the paper book that "time limit was offered, but they are neither filed reply nor filed the tax due." Hence, the present Writ Petition.

3. Per contra, the learned Government Advocate (Tax) for the respondent would submit that in the present case both replies filed by the petitioner were not considered properly and was rejected in one line and even one reply was referred in the impugned order and another reply was not referred and therefore, this Court is inclined to set aside the impugned order and remand the matter back to the Authority for fresh consideration. Hence, she prayed for appropriate directions.

4. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, admittedly, in the present case, there were two replies filed by the petitioner, one reply was referred in the impugned order and it was rejected in one line and another detailed reply filed on 30.12.2021 was not at all considered. If at all the first respondent is not inclined to accept the said reply, they have to provide proper reasons. Therefore, in non-application of mind, the impugned order passed by the respondent.

5. In such view of the matter, this Court is inclined to set aside the impugned order dated 18.04.2022 passed by the respondent. Accordingly, this Court passes the following order:-

i) The impugned order passed by the respondent dated 18.04.2022 is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The respondent is directed to consider the replies filed by the petitioner dated 06.10.2020 and 30.12.2021 and pass a detailed speaking order with reasons for rejection of the replies after affording an opportunity of personal hearing to the petitioner.

6. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

30.07.2025

Speaking order / Non-Speaking order
Index : Yes / No
Neutral Citation : Yes / No
sri

To

The Assistant Commissioner (ST),
Krishnagiri Assessment Circle -1,
Krishnagiri.

KRISHNAN RAMASAMY, J.,

sri

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