IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 16119 of 2025
AND WMP NO. 18260 OF 2025

TVL.Acids and Organic Chemicals
Represented By Its Proprietor
Mr.Thambidurai
No. 5 74 2, Elumbukadu, Kattur,
Nattamangalam Post Salem 636 010.

Petitioner(s)

Vs

The Assistant Commissioner (ST),
Kondalampatty, Salem 1, Salem.

Respondent(s)

PRAYER:-Writ Petition filed under article 226 of the Constitution India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records in Order passed by the Respondent vide GSTIN 33ACZPT9058L1ZF/2019-2020 dated 07.08.2024 along with the consequential DRC-07 Order under Sec 73, Ref No. ZD3308240509919 dated 07.08.2024 and seeking to quash of the same as arbitrary and further direct the respondent give the opportunity of the hearing to the petitioner.

For Petitioner(s): Mr.M.Narasimha Bharathi

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Advocate (taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 07.08.2024, passed by the respondent.

2.Learned counsel appearing for the petitioner would submit that, in the present case, the show cause notice was issued on 08.11.2023. In response, the petitioner through letter dated 18.12.2023, sought another one month time to furnish his reply. However, since the petitioner's mother was suffering from cancer and his was also affected by rhumatoid arthritis, he could not concentrate on his business. Though he enaged a consulatant to handle the GST related issues, he also failed to pay due diligence and hence, he could not furnish the reply and consequently, the *ex parte* impugned assessment order came to be passed. He would further submit that the petitioner is ready and willing to pay 25% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

3.Learned Government Advocate appearing for the respondent would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

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

5.Considering the above submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and upon perusal of the materials, it is evident that though the petitioner sought time to furnish his reply, due to medical emergency which requires immediate attention of the petitioner, he could not file the reply in time. Considering the facts and circumstances of the case and in the interest of justice, this Court is inclined to grant one more opportunity to the petitioner to put forth his case before the respondent. Hence, this Court is inclined to set-aside the impugned order with terms, by issuing the following directions:-

(i) The order impugned herein is set aside on condition that the petitioner deposits 25% of the disputed tax amount in respect of the impugned assessment period, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

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

6.With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

08-07-2025

rst

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

To

The Assistant Commissioner (ST),
Kondalampatty, Salem 1, Salem.

KRISHNAN RAMASAMY J.

rst

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