



WEB COPY

WP No. 18059 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 18059 of 2025

AND

WMP NO. 20234 OF 2025, WMP NO. 20233 OF 2025

M/s. Crystal Glazing Systems
(33BRUPK8617D1ZJ),
Rep By Its Proprietor M Kartikeyan,
9/84, H4 Kaniappakonar Street, Chettipalayam
Road Podanur, Coimbatore 641 023.

Petitioner(s)

Vs

The Assistant Commissioner ST,
Podanur Assessment Circle,
CT Building, Dr Balasundaram Road,
Coimbatore 641 018.

Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the impugned order on the file of the respondent vide GSTIN 33BRUPK8617D1ZJ/2017-18 dated 23.10.2024 quash the same.



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For Petitioner(s): Mr.J Madhusuthanan

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader (t)

ORDER

This Writ Petition has been filed by the petitioner challenging the impugned assessment order dated 23.10.2024 passed by the respondent.

2.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner have not received any physical copy of the show cause notice and also personal hearing notice. The show cause notice dated 28.09.2023 and three reminders were uploaded in the GST Portal tab and the petitioner had no occasion to open the GST Portal. Even the impugned order dated 23.10.2024 was also uploaded in the GST Portal, which is violation of principle of natural justice. He would further submit that the petitioner had remitted the entire tax demand 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.



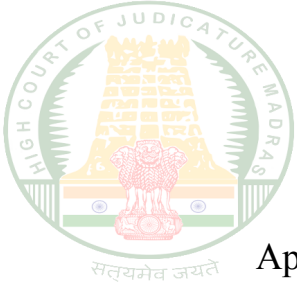
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3.Learned Additional Government Pleader appearing for the respondent would submit that the petitioner had remitted the entire tax demand and therefore, the petitioner may be directed to file an appeal and contest the case.

4.In reply, learned counsel for the petitioner would submit that the petitioner may be granted liberty to file appeal before the Appellate Authority.

5.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent and perused the materials available on record.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent, this Court is inclined to grant liberty to the petitioner to file an appeal. Accordingly, this Court pass the following orders:-



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(i) The petitioner is at liberty to file an appeal before the Appellate Authority within a period of two weeks from the date of receipt of a copy of this order.

(ii) On filing of appeal by the petitioner, the Appellate Authority shall consider the same and pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible, without insisting upon limitation aspect.

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

03-07-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To
The Assistant Commissioner ST
Podanur Assessment Circle,
CT Building Dr Balasundaram Road,
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KRISHNAN RAMASAMY J.

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