IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 19311 of 2025
and
W.M.P.Nos.21564 & 21565 of 2025

M/s.Shamitha Enterprises
Rep by its Proprietor Kuttiapalayam Srinivasan
5/1, Nagarajapuram Street,
Thozhur, Tiruvallur,
Tamil Nadu - 602 025. Petitioner

Vs

State Tax Officer (ST)
Tiruvallur Assessment Circle,
Tamil Nadu. Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings in GSTIN:33CCMPS0263D1ZR/2020-21 dated 27.01.2025 and to quash this impugned order passed therein as illegal and against the provisions of the Act and direct the respondent to pass fresh orders as per the guidelines issued by the Finance Department Circular No.183/15/2022 GST dated 27.12.2022 after providing an opportunity of personal hearing to the petitioner in this case.

For Petitioner : Mr.C.Baktha Siromoni

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

ORDER

Challenging the order dated 27.01.2025 passed by the respondent relating to the assessment year 2020-21, the petitioner had filed the present Writ Petition.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes) takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the time of admission stage itself.

3. The learned counsel for the petitioner submitted that a show cause notice in Form DRC-01 dated 25.11.2024 was issued to the petitioner through GST common portal. The petitioner had submitted its reply on 31.12.2024 and thereafter no personal hearing opportunity was granted to the petitioner to put forth its contentions contained in the said show cause notice. Further, on 27.01.2025, the impugned order came to be passed by the respondent, stating that the contention of the taxpayer/petitioner has not accepted due to non-submission of suitable reply.

4. It is further submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, he would be able to explain the alleged discrepancies stated in the show cause notice. It is also submitted that the petitioner is ready and willing to pay 10% of the disputed tax and that he may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal, to which the learned Additional Government Pleader appearing for the respondent does not have any serious objection.

5. Heard both sides and perused the materials available on record.

6. Considering the submission made by the learned counsel on either side and taking into consideration the undertaking given by the petitioner, this Court is inclined to pass the following orders:

(i) The impugned order dated 27.01.2025 is set aside, and the matter is remanded to the Authority concerned for fresh consideration, subject to the condition that the petitioner deposits 10% of the disputed tax, within a period of two weeks from the date of receipt of a copy of this order.

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

(iii) On receipt of such reply filed by the petitioner, the respondent shall consider the same and mandatory to issue notice by fixing the date for personal hearing to the petitioner as per Section 75(4) of the CGST and SGST Act and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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

04-06-2025

jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
To
State Tax Officer (ST)
Tiruvallur Assessment Circle,
Tamil Nadu.

KRISHNAN RAMASAMY J.

jd

WP No. 19311 of 2025

04-06-2025