IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.05.2025

CORAM

THE HONOURABLE Mr.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.19510 of 2025
AND
W.M.P.Nos.21810 & 21812 of 2025

R.Mohan .. Petitioner

Vs.

The Deputy State Tax Officer 1
Office of the Commercial Tax Officer
MMDA Colony Circle, Central-I Zone
Chennai .. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for records in assessment orders issued by the respondent in GSTIN : 33ANNPM2957L1ZH/20, the reference No.ZD330824127605E dated 16.08.2024 and quash the same as illegal, arbitrary and violation of principles of natural justice, consequentially direct the respondent to consider the rectification application No.AD3305250937237Y dated 19.05.2025 on merits and pass a fresh order after affording an opportunity of being heard.

For Petitioner : Mr.R.Prabhakaran

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

O R D E R

An order dated 16.08.2024 is assailed in this writ petition on the ground of breach of Principles of Natural Justice.

2. Learned counsel for the petitioner submits that the show cause notice and subsequent communications were merely uploaded on the GST portal and not communicated to the petitioner through any other mode. On account of being unaware of proceedings, it is stated that the petitioner could not participate and contest the tax proposals on merits.

3. Mr.T.N.C.Koushik, learned Additional Government Pleader (Taxes) accepts notice for the respondent. By referring to the impugned order, he submits that reasonable opportunity was provided to the petitioner and that the order was preceded by a show cause notice.

4. On perusal of the impugned order, it is evident that the tax proposals were confirmed after recording that the petitioner did not reply thereto or participate in the proceedings. By taking into account the assertion of the petitioner with regard to the reasons for non-participation, the interest of justice warrants

reconsideration, *albeit* by putting the petitioner on terms.

5. On instructions, learned counsel for the petitioner states that the petitioner agrees to remit 25% of the tax demand indicated in the impugned order.

6. In these circumstances, the impugned order dated 16.08.2024 is set aside on condition that the petitioner remits 25% of the tax amount indicated in the impugned order within two weeks from the date of receipt of a copy of this order. Subject to receipt thereof, the respondent is directed to provide reasonable opportunity to the petitioner and, thereafter, issue a fresh order within three months from the date of remittance of 25% by the petitioner. As a consequence of the impugned assessment order being set aside, the bank attachment is raised.

With the above direction, this writ petition is disposed of. No costs. Connected W.M.Ps. are closed.

29.05.2025

Index : No
Netural Citation : /No
gya/nsl

SENTHILKUMAR RAMAMOORTHY, J.

gya

To

The Deputy State Tax Officer 1
Office of the Commercial Tax Officer
MMDA Colony Circle, Central-I Zone
Chennai

W.P.No.19510 of 2025

29.05.2025