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W.P.No.19552 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.05.2025

CORAM :

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No. 19552 of 2025
and
W.M.P.Nos. 21876 & 21877 of 2025

Tvl. RA Traders
Rep. By its Proprietor Mr.Rizwanullah
No.6/475/2b, Coromandel Leather Road,
SIPCOT, Ranipet – 632 403.

.. Petitioner

VS

1.The Deputy State Tax Officer – II,
Arcot Assessment Circle,
SF No.16/34, CT Building Arni Main Road,
Tajpura, Arcot – 632 521.

2.The State Tax Officer,
Arcot Assessment Circle,
SF No.16/34, CT Building Arni Main Road,
Tajpura, Arcot – 632 521.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records of the 1st respondent's order dated 16.12.2024 passed in GSTIN : 33BWLPR4936E1ZB/2020-2021 and quash the same.

For Petitioner : Ms.Jyoshna
for Mr.Adithya Reddy

For Respondents : Mr.T.N.C. Kaushik
Additional Government Pleader (T)



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ORDER

An order dated 16.12.2024 in respect of assessment period 2020-2021 is assailed primarily on the ground of breach of principles of natural justice.

2. The petitioner asserts that the show cause notice and hearing notices were uploaded on the portal and not served on the petitioner through any other mode. In view of being unaware of proceedings, it is stated that the petitioner could not participate and contest the tax demand.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader accepts notice for the respondent.

4. On perusal of the impugned order, it is noticeable that the tax proposals were confirmed after recording that tax payer did not reply to the notice or participate in the proceedings. In these circumstances, albeit by putting the petitioner on terms, it is necessary that the matter be reconsidered.

5. Learned counsel for petitioner submits that the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand.



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6. Accordingly, the impugned order dated 16.12.2024 is set aside on condition that the petitioner remits 25% of the disputed tax demand under the impugned order within fifteen days from the date of receipt of a copy of this order. Subject to receipt thereof, the first respondent is directed to provide reasonable opportunity to the petitioner and issue a fresh order within three months from the date of receipt of a copy of this order.

7. The writ petition is disposed of in the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

29.05.2025

Index:Yes/No
Neutral Citation:Yes/No
mmi/ssm

To

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SENTHILKUMAR RAMAMOORTHY , J.

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