IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.05.2025

CORAM :

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No. 19590 of 2025
and
W.M.P.Nos. 21940 & 21941 of 2025

M/s. Vijay Enterprises
Rep. By its Partner,
S.Kamal,
No.97, 1st Street,
Addition Nagar,
Sri Balaji Stores,
Mangadu, Chennai. .. Petitioner

vs

1.The Assistant Commissioner (ST),
MMDA Colony, Central I,
Chennai Central.

2.Tvl Bharath Heavy Electricals Limited,
HPBP SSTP, 24 Building, II Floor,
Thiruverumbur, Thiruchirappalli,
Tamil Nadu 620 014. .. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records of the impugned order of the 1st respondent in GSTIN/33AAFFV6769A1Z5/2019-2020 along with Order under Section 73 in the Reference No: ZD330824148780 and Summary of the Order in Reference No : ZD3308241484780, all dated

19.08.2024 and the Consequential Impugned Proceedings in GSTIN: 33AAFFV6769A1Z5/2025 dated 12.05.2025 and quash the same and consequently direct the first respondent to entertain the records, documents and reply from the petitioner.

For Petitioner	:	Ms.Samhita Srinivas
For Respondents	:	Mr.T.N.C Kaushik Additional Government Pleader for R1

ORDER

The petitioner assails order dated 19.08.2024 and orders subsequent and consequential thereof primarily on the ground of breach of principles of natural justice.

2. According to the petitioner, the show cause notice and personal hearing notices were not served on the petitioner and were merely uploaded on the portal. Therefore, the petitioner could not participate in the proceedings.

3. Mr.T.N.C. Kaushik, learned Additional Government Pleader, accepts notice for the first respondent. He submits that the impugned order was preceded by a show cause notice and by about three reminders.

4. On examining the impugned order, it is evident that the tax proposals were confirmed because the tax payer did not respond to the notice or participate in the proceedings inspite of personal hearing opportunities being provided. By taking into account the assertion that all the notices were only uploaded on the portal and therefore the petitioner was unaware of the proceedings, it is just and necessary that the petitioner be provided an opportunity to contest the matter on merits, albeit by putting the petitioner on terms.

5. On instructions, learned counsel for the petitioner submits that the petitioner agrees to remit 25% of the disputed tax demand indicated in the impugned order as a condition for remand.

6. Accordingly, impugned order dated 19.08.2024 is set aside subject to the condition that the petitioner remits 25% of the tax demand indicated in the impugned order within two weeks from the date of receipt of a copy of this order. Subject to receipt thereof, the first respondent is directed to reconsider the matter and issue a fresh order within three months from the date of receipt of a copy of this order after providing reasonable opportunity to the petitioner.

7. In view of the assessment order being set aside, orders consequential thereto are also set aside.

8. Since the second respondent has been impleaded as a garnishee, the writ petition is disposed of without notice to the second respondent. No costs. Consequently, connected miscellaneous petitions are closed.

29.05.2025

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

To

1.The Assistant Commissioner (ST),
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SENTHILKUMAR RAMAMOORTHY , J.

mmi/ssm

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