



W.P.No.19846 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.06.2025

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CORAM :

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.19846 of 2025 and
W.M.P.Nos.22359 & 22363 of 2025

S.Salaikumaran

... Petitioner

Vs.

The Assistant Commissioner (ST),
Royapettah Assessement Circle,
Integrated Registration & Commercial Taxes Building,
2nd Floor, Room No.205,
Nandanam, Chennai-600 035.

... Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN:33AAJPB8331J1ZV/2019-20, quash the order dated 26.07.2024 passed therein.

For Petitioner	: Mr.P.V.Sudhakar
For Respondent	: Ms.P.Selvi Government Advocate (Taxes)

ORDER

This writ petition has been filed challenging the impugned order of the respondent dated 26.07.2024 and to quash the same.



W.P.No.19846 of 2025

WEB COPY

2. Ms.P.Selvi, learned Government Advocate (Taxes) takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the Petitioner submitted that the respondent issued a show cause notice to the petitioner on 30.07.2023, for which the petitioner submitted its reply on 19.07.2024. Subsequently, the respondent without considering the reply filed by the petitioner has passed the impugned order in the name of another dealer viz., M/s.Sakthi Print Solutions. Therefore, he would submit that the impugned order was passed with non application of mind and therefore prays to set aside the same.

4. The learned Government Advocate (Taxes) appearing for the respondents would fairly submit that though show cause was issued in the name of the petitioner, mistakenly the impugned order was passed in the name of M/s.Sakthi Print Solutions. He therefore prays to set aside the impugned order.



W.P.No.19846 of 2025

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

WEB RECORD.

6. In the present case, admittedly the show cause was issued in the name of the petitioner for which the petitioner also submitted its reply. But, without considering the reply filed by the petitioner, the respondent has passed the impugned order in the name of M/s.Sakthi Print Solutions. Therefore, this Court is of the view that the impugned order is passed with non application of mind and hence liable to be set aside.

7. Accordingly, this Court is inclined to pass the following order:-

(i) The order impugned herein is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) Thereafter, the petitioner is directed to file a additional reply, if any, along with supportive documents within a period of two weeks.



W.P.No.19846 of 2025

WEB COPY

v) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed

05.06.2025

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Index	:	Yes/No
Speaking Order	:	Yes/No
Neutral Citation	:	Yes/No



W.P.No.19846 of 2025

WEB COPY

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W.P.No.19846 of 2025

KRISHNAN RAMASAMY, J.

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W.P.No.19846 of 2025

05.06.2025