



WEB COPY

WP No. 19883 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 19883 of 2025

AND

WMP NO. 22431 OF 2025, WMP NO. 22433 OF 2025

Deepam Enterprises
Rep by its Proprietor
Mr.Appavoo Ranganathan
GSTIN 33BUJPR9201A1ZX
Ground Floor No.27C/A3 New No.12
Seeyalam, 1st Lane, Villivakkam
Chennai Tamil Nadu 600 049.

Petitioner(s)

Vs

The Assistant Commissioner ST
Villivakkam Assessment Circle,
No1, PAPJM Building (Annexure),
2nd Floor. Greams Road,
Chennai 600 006.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India,
praying for an issuance of Writ of Certiorari, calling for the records on the file



of the respondent Impugned Order GST33BUJPR9201A1ZX/2020-21 in Ref.
No. ZD331024124057Z dated 18.10.2024 issued under Section 73 of the GST
Act-2017 and quash the same.

For Petitioner(s): Mr.Vijayakumar M

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the
impugned assessment order dated 18.10.2024 by the respondent.

2.Learned counsel for the petitioner would submit that the petitioner was
issued with the show cause notice dated 25.08.2023, for which, the petitioner
filed their reply on 15.07.2024. Though the personal hearing opportunity was
provided by the respondent on 05.08.2024 and 07.10.2024, the petitioner could
not appear for the personal hearing since his was ill and he passed away during
the month of November 2024. Therefore, the learned counsel for the petitioner
prayed to grant one more opportunity of personal hearing before the respondent.



WEB COPY

3.He would further submit that the petitioner challenged the assessment order pertaining to the assessment year 2019-2020 on a very same ground in W.P.No.16197 of 2025 before this Court, wherein this considered the plea of the petitioner and remitted the matter to the respondent vide order dated 16.05.2025. Hence, he prayed to set aside the impugned assessment order directing the respondent to provide an opportunity of personal hearing to the petitioner.

4.Learned Government Advocate appearing for the respondent acceded to the submissions made by the learned counsel for the petitioner.

5.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and perused the materials available on records.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the



respondent, this Court is of the view that though the personal hearing opportunities were provided by the respondent on 05.08.2024 and 07.10.2024,

WEB COPY

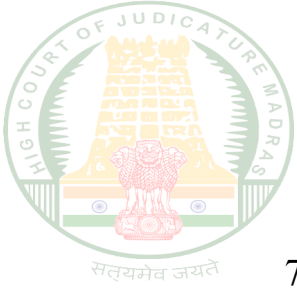
taking note of the fact of the case and in the interest of justice, this Court is inclined to provide one more opportunity to the petitioner. Accordingly, this

Court pass the following orders:-

(i) The order impugned herein is set aside on condition that the petitioner deposits 25% of the disputed tax amount in respect of the impugned assessment period, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

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

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.



WEB COPY

7. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

03-07-2025

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To:-

The Assistant Commissioner (ST),
Villivakkam Assessment Circle,
No1, PAPJM Building (Annexure),
2nd Floor. Greams Road,
Chennai 600 006.



WEB COPY

WP No. 19883 of 2025



KRISHNAN RAMASAMY J.

rst

WP No. 19883 of 2025

AND

WMP NO. 22431 OF 2025,

WMP NO. 22433 OF 2025

03-07-2025