IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.19990 of 2025
& W.M.P.Nos.22541 & 22542 of 2025

Tvl Sri Ram Metals
Rep by its Proprietor Mr R Ramakrishnan
No.714, Nelli Kuppam Main Road,
Kayarambedu, Guduvanchery.
Kancheepuram -603 202

... Petitioner

Vs.

The Commercial Tax Officer
Chengalpattu Assessment Circle
No.16A 1ST floor, 1st main road,
Anna Nagar, Chengalpettu 603 001.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records in the files of the respondent in GSTIN/33CEXPR5872LIZF/2017-18 dated 31.01.2025 and quash the same.

For Petitioner : Mr.Mr.D.Vijayakumar

For Respondent : Mr.T.N.C.Kaushik, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 31.01.2025 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, 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 would submit that in this case, initially, the show cause notice was issued by the respondent on 05.08.2024, for which a detailed reply was filed by the petitioner on 24.09.2024. However, without considering the said reply filed by the petitioner, the impugned order came to be passed by the respondent, which is violation of principles of natural justice. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay

10% of the disputed tax amount, to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Additional Government Pleader appearing for the respondent would fairly admit that though a detailed reply was filed by the petitioner, only a limited portion of the said reply was extracted and considered by the respondent in the impugned order. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed tax amount as agreed by the petitioner.

6. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, initially, a show cause notice was issued on 05.08.2024. Upon receipt of the said show cause notice, a detailed reply

was filed by the petitioner on 24.09.2024. Thereafter, an opportunity of personal hearing was also provided by the respondent vide notice dated 24.01.2025. However, the petitioner was unable to appear before the respondent. Subsequently, the impugned order dated 31.01.2025 came to be passed.

9. According to the petitioner, the respondent had not considered the reply filed by the petitioner. A perusal of the impugned order reveals that the respondent had extracted only a limited portion of the reply in the impugned order. Hence, it is clear that the reply filed by the petitioner was not at all considered by the respondent in a proper manner while passing the impugned order. In such case, this Court feels that it would be appropriate to provide an opportunity to the petitioner to present their case before the respondent.

10. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. In such view of the matter, this Court is

inclined to set aside the impugned order dated 31.01.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 31.01.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of the disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(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.

11. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are also closed.

10.07.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Commercial Tax Officer
Chengalpattu Assessment Circle
No.16A 1ST floor, 1st main road,
Anna Nagar, Chengalpettu 603 001.

KRISHNAN RAMASAMY.J.,

nsa

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