IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 20459 of 2025
AND
WMP NO. 23084 OF 2025,WMP NO. 23087 OF 2025

Hi Tech Industrial Suppliers,
Represented by its Proprietor,
Alamelu Mangai,
S No.701/ 1E, Mookandapalli, Hosur,
Krishnagiri, Tamil Nadu - 635 126.

Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC),
Hosur, South-I, Krishnagiri, Hosur,
Tamil Nadu.

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 files of the Respondent herein in GSTIN/33BKAPA8650D1ZQ/2018-19 in FORM GST DRC-07 in Order Reference No. ZD330424222468I dated 27.04.2024 and to quash the same.

For Petitioner(s): Ms.Siri Chandana. K

For Respondent(s): Ms.P.Selvi,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 27.04.2024 passed by the respondent, relating to the Financial Year 2018-2019.

2.Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the petitioner was issued with the show cause notice dated 28.12.2023, alleging certain discrepancies in the GST returns relating to the Financial Year 2018-19. The petitioner filed their reply on 03.01.2024, stating that due to lack of knowledge in the mechanism of the GST, there might be some error in their GST return and they sought some more time to verify the errors. Though the respondent provided time as requested by the petitioner, the petitioner could not gather all the data within such time and therefore, the respondent proceeded to issue the impugned assessment order dated 27.04.2024, confirming the proposals made in the show cause notice. He would further submit now the petitioner is ready will all the relevant documents and they are also ready and willing to deposit 25% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

5.Ms.P.Selvi, learned Government Advocate appearing for the respondent would submit that the respondent provided sufficient time to the petitioner to file their reply. However, since the petitioner failed to file their reply, the respondent proceeded to pass the impugned assessment order. She would further submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner, in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the repondent and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and perusal of records, it is evident that the respondent had provided sufficient time to the petitioner to file their reply. According to the petitioner, though the respondent provided ample time for filing reply, they could not gather all the relevant documents within such time and now, they are ready with all the necessary documents and seeks one more opportunity to put forth their case before the Assessing Officer. Despite the fact that the petitioner due to non-filing of the reply, on its own act has invited an *ex parte* impugned order, considering the plea of the petitioner and in the interest of justice, this Court is inclined set aside the impugned order and remand the matter for fresh consideration in order to provide one more opportunity to the petitioner to put forth their case before the respondent. Accordingly, this Court passes 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 7 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, within a period of three weeks, thereafter.

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

10-06-2025

rst

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

To

The Assistant Commissioner (ST) (FAC),
Hosur, South-I, Krishnagiri, Hosur,
Tamil Nadu.

KRISHNAN RAMASAMY J.

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