IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21399 & 21406 of 2025
& W.M.P.Nos.24151, 24152, 24162 & 24163 of 2025

M/s.Shivani Traders,GSTIN
33BVTPS0906A1ZQ, Rep. by its Proprietor
Sakthivel Muthusamy, 11/2, Sri Venkatesa
Perumal Nagar, 2nd Street, Saravanampatti,
Coimbatore-641035.

... Petitioner in both petitions

Vs.

The State Tax OfficerSaravanampatti (west)
Assessment Circle, Commercial Tax Building
Dr. Balusundaram Road, Coimbatore-641 018.

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned order in GST DRC 07 No. ZD330923052833B/ 2018-19 dated 11.9.2023 & ZD331224264444L/ 2019-20 dated 30.12.2024 issued by the Respondent and quash the same

For Petitioner
in both petitions : Mr.G.Derrick Sam

For Respondent
in both petitions : Ms.Amirta Poonkodi Dinakaran, GA

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 11.09.2023 & 30.12.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader, takes notice on behalf of the respondent in both the cases. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these cases, after the receipt of show cause notices, the detailed replies were filed by the petitioner. Subsequently, the opportunity of personal hearing was also provided by the respondent, however, being unaware of the said notice, the petitioner had failed to appear before the respondent. Under these circumstances, the impugned order came to be passed on

11.09.2023 & 30.12.2024 without providing any further opportunity of personal hearing, which is contrary to Section 75(4) of the GST Act. Hence, this writ petition.

4. On the other hand, the learned Government Advocate appearing for the respondent would submit that in this case, though the opportunity of personal hearing was provided, the petitioner had failed to avail the same. Hence, the respondent had proceeded to pass the impugned orders dated 11.09.2023 & 30.12.2024 and the same does not require any interference of this Court. Therefore, she prays for dismissal of this petition.

5. In reply, the learned counsel for the petitioner would submit that the petitioner is intend to file an appeal against the said assessment orders. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file the appeals.

6. Further, he would submit that he is willing to pay 15% of the disputed tax amount, i.e., 10% towards statutory pre-deposit for filing the appeals along with additional pre-deposit of 5%, to the respondent in each case. Hence, he requests this Court to pass appropriate orders.

7. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

8. In the case on hand, after some arguments, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file an appeal against the impugned assessment orders dated 11.09.2023 & 30.12.2024 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeals against the impugned assessment orders since it will be sufficient to meet out the case of the petitioner.

9. Further, it was submitted that the petitioner is willing to pay 15% of the disputed tax amount to the respondent in each case. Therefore, though thee petitions have been filed challenging the impugned orders dated 11.09.2023 & 30.12.2024, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petitions by granting liberty to the petitioner to file the appeals against the impugned assessment orders.

10. Accordingly, these writ petitions are dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

11. While dismissing these petitions, this Court grants liberty to the petitioner to file the appeals before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order, subject to the payment of 15% of the disputed tax amount to the respondent, in each case, as agreed by the petitioner (10% of disputed tax amount towards statutory pre-deposit for filing the appeal

along with additional 5% of disputed tax amount). In such case, the Appellate Authority shall consider the said appeals filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

18.06.2025

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

To

The State Tax Officer
Saravanampatti (west) Assessment Circle,
Commercial Tax Building
Dr. Balusundaram Road,
Coimbatore-641 018.

KRISHNAN RAMASAMY.J.,

nsa

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18.06.2025
(1/2)