IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21350 of 2025
& W.M.P.Nos.24101 & 24103 of 2025

Tvl.R.R Fire Solutions
Rep. by its Proprietor Mr. Vivekanandan
Rangasamy, No.19 a, Periyar Nagar,
Peelamedu, Coimbatore, Tamil Nadu-641014.

... Petitioner

Vs.

The State Tax Officer
Peelamedu (South) Assessment Circle, Coimbatore,
Tamil Nadu.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Impugned Assessment Order in Ref. No. ZD330125117343Y dated 13.01.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2020-21 from the files of the respondent herein, quash the same.

For Petitioner : Ms.Aparna Nandhakumar

For Respondent : Mr.C.Harsha Raj, SGP

ORDER

This writ petition has been filed challenging the impugned assessment order dated 13.01.2025 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special 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 appearing for the petitioner would submit that in this case, the notice in DRC-01 dated 25.11.2024 was issued by the respondent, for which, a detailed reply dated 09.01.2025 was filed by the petitioner. Thereafter, the impugned order came to be passed by the respondent after providing sufficient opportunity of personal hearing to the petitioner.

4. Further, she would submit that in the impugned order, only a

limited portion of the reply dated 09.01.2025 was extracted by the respondent and no detailed observation has been made on the aspects, which were explained by the petitioner in the said reply. Hence, she would contend that the impugned order has been passed in violation of principles of natural justice and hence, the same is liable to be set aside.

5. In reply, the learned Special Government Pleader appearing for the respondent would submit that in this case, the reply filed by the petitioner was duly considered, however, the respondent was not satisfied with the said reply. Under these circumstances, the impugned order came to be passed by the respondent after affording sufficient opportunities to the petitioner. Hence, he prays for dismissal of this petition.

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

7. In the case on hand, initially, the show cause notice was issued by the respondent on 25.11.2024, for which, a detailed reply was filed by the petitioner on 09.01.2025. Thereafter, an opportunity of personal hearing was provided and subsequently, the impugned order was passed on 13.01.2025.

8. The main grievance of the petitioner is that while passing the impugned order, the respondent had failed to consider the reply in a proper way. On the other hand, according to the respondent, they were not satisfied with the reply filed by the petitioner.

9. A perusal of the assessment order dated 13.01.2025 makes it crystal clear that the petitioner had filed his reply in a detailed manner, containing more than 10 pages, however, the respondent had extracted only 15 lines from the said reply in the impugned order. Therefore, it is clear that the reply was not considered by the respondent in a proper manner.

10. Normally, when an Assessee filed his reply, the respondent was supposed to have duly considered the same and elaborately discuss with regard to the objections raised therein. Thereafter, if it is necessary, the respondent shall direct/intimate to the petitioner to file additional documents for further clarification. However, in this case, the respondent had neither considered the reply in a proper manner nor sought for any additional documents from the petitioner. Therefore, this Court is of the consider the view that the respondent had committed a serious error while passing the impugned order.

11. In view of the above, it is clear that the impugned order came to be passed in violation of principles of natural justice. In such view of the matter, this Court is inclined to set aside the said impugned order dated 13.01.2025. Accordingly, this Court passes the following order:-

> (i) The the impugned order dated 13.01.2025 is set aside and the matter is remanded to the respondent for fresh consideration.
>
> (ii) The respondent is directed to duly consider the reply dated 09.01.2025 filed by the petitioner.

(iii) The petitioner shall file their additional reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

(iv) Thereafter, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and subsequently, pass a detailed speaking order on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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

18.06.2025

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

Note: *Issue order copy on 23.06.2025.*

To

The State Tax Officer
Peelamedu (South) Assessment Circle, Coimbatore,
Tamil Nadu.

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.21350 of 2025
& W.M.P.Nos.24101 & 24103 of 2025

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