IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.22710 of 2025 and
WMP.Nos.25545 & 25547 of 2025

M/s. Proteck Machinery Private Limited
(Represented by its Manager Finance & Accounts Mr. Jude Christopher)
No.15, Medavakkam Road, Sholinganallur
Chennai, Tamilnadu-600119

...Petitioner

Vs.

The Assistant Commissioner (ST),
Kelambakkam Assessment Circle,
1st floor, Room No.46, Greenways Road, RA Puram,
Mylapore Taluk Office Building, Chennai - 600028.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari calling for the records on the files of the Respondent herein vide order no.33AAACP3501E1Z6/2020-21 dated 19th February, 2025 issued along with the summary of the order in GST-DRC -07 no. ZD3302252000844 dated 20th February, 2025 for the period between April 2020 to March 2021 and quash the same.

For Petitioner : Ms.S. Vishnupriya

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader (Taxes)

O R D E R

Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes) takes notice for the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 19.02.2025 passed by the respondent for the AY 2020-21 and to quash the same.

3. The learned counsel for the petitioner would submit that initially the respondent has issued a show cause notice on 25.11.2024 followed by reminder dated 20.01.2025 to the petitioner, for which the petitioner vide communication dated 25.01.2025 sought time to file reply. Pursuant to which, the respondent had issued 2nd reminder granting time upto 20.02.2025 to the petitioner to file their reply. But, the respondent without waiting for the reply passed the impugned assessment order followed by summary order on 19.02.2025 and 20.02.2025 respectively. Further, he would submit that when the petitioner attempted to submit its reply in the GST portal, he found the aforesaid orders which are already uploaded in the GST portal. That apart, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

4. The learned Additional Government Pleader (Taxes) for the respondent fairly submitted though time was granted to the petitioner to file reply upto 20.02.2025, the respondent passed the assessment order as well as the summary order dated 19.02.2025 and 20.02.2025 respectively. He therefore prays for appropriate orders.

5. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that though the time was granted to the petitioner till 20.02.2025 to file its reply, the respondent passed the impugned assessment order on 19.02.2025 followed by summary order on 20.02.2025. It is stated by the petitioner that when the petitioner attempted to submit its reply in the GST portal, they found that the respondent has already passed the impugned orders. That apart, no opportunity of personal hearing was also provided to the petitioner before passing the impugned assessment order.

6. In such circumstances, this Court is of the view that the impugned orders came to be passed without waiting for reply from the petitioner and without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice. Hence, this Court is inclined to set-aside the impugned orders with terms, by issuing the following directions:-

i) The orders impugned herein are set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The petitioner is directed to file a reply along with supportive documents within a period of two weeks from the date of receipt of a copy of this order.

v) Thereupon, the respondent is directed to consider the reply and shall issue a clear 7 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

7. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

25.06.2025

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Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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KRISHNAN RAMASAMY, J.

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To

The Assistant Commissioner (ST),
Kelambakkam Assessment Circle,
1st floor, Room No.46, Greenways Road, RA Puram,
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