



W.P.No.23435 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 27.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.23435 of 2025
and
WMP.Nos.26293 & 26294 of 2025

M/s. N M Stores,
Represented by is proprietor M.Muthukrishnan,
No.262 Trunk Road, Poonamallee,
Chennai - 600 056.

...Petitioner

Vs.

The State Tax Officer,
Poonamallee Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai - 600 123.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN : 33BNBPM1599R1ZC / 2019-20 and quash the order dated 02.08.2024 passed therein.

For Petitioner : Mr.P.V.Sudakar



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For Respondent

: Ms.P.Selvi,
Government Advocate (Taxes)

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ORDER

Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of 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 02.08.2024 passed by the respondent for the AY 2019-20 and to quash the same.

3. The learned counsel for the petitioner would submit that the first respondent has issued a show cause notice on 06.05.2024, for which the petitioner filed its reply on 05.06.2024 seeking extension of time. But the respondent without granting any time as sought for by the petitioner confirmed the proposals contained in the show cause notice and passed the present impugned order and the same was uploaded in the GST portal. Further, 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



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petitioner has not been heard before passing the impugned order.

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3.1. It is also submitted by the learned counsel for the petitioner that the petitioner is ready and willing to deposit 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remand the matter back to the Authority for fresh consideration.

4. The learned Government Advocate (Taxes) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

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 petitioner filed reply to the show cause notice seeking extension of time, the respondent without granting time and without affording an opportunity of hearing to the petitioner passed the impugned order. Hence, this Court is inclined to set-aside the impugned order with terms, by issuing the



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following directions:-

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

iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves had voluntarily come forward to make such payment, within a period of two weeks from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.

v) Thereupon, the first respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.



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

27.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
arr

To

The State Tax Officer,
Poonamallee Assessment Circle,
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KRISHNAN RAMASAMY, J.

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