IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23262 of 2025
& W.M.P.Nos.26127 & 26129 of 2025

M/S.MNJ Steel Distributors
Rep by its Partner Mr. R Abdul Waid
Old No. 32 New No. 20 Jones Street
Chennai-600 001

... Petitioner

Vs.

The Assistant Commissioner (st)
Broadway Assessment Circle,
No.32, Integrated Commercial Tax Office,
Elephant Gate Road, Vepery,
Chennai-600 003.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, Calling for the records relating to the impugned order of assessment bearing Ref No. ZD330225129547G dated 13.02.2025 passed by the respondent under the provisions of section 73 of Act in GST DRC-07 for the Financial Year 2020-21 and quash the same as illegal, arbitrary, violation and natural justice

For Petitioner : Mr.K.Chozhan

For Respondent : Ms.K.Vasanthamala, GA

ORDER

This writ petition has been filed challenging the impugned order dated 13.02.2025 passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the show cause notice was issued by the respondent on 25.11.2024, for which a reply was filed by the petitioner on 25.12.2024. However, due to non-availability of the petitioner's consultant and some technical glitches, they were unable to upload the relevant documents in the portal. Under these circumstances, the impugned order dated 13.02.2025 came

to be passed by the respondent without considering the reply filed by the petitioner. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount, to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondents would submit that the respondent had uploaded the notices in the GST Online Portal. Though the reply was filed by the petitioner, no relevant documents were uploaded to substantiate the said reply. Under these circumstances, being unsatisfied with the reply filed by the petitioner, the demand was confirmed vide the impugned order passed by the respondent. Therefore, she requested this Court to pass appropriate orders.

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

7. In the case on hand, it is clear that initially a show cause notice was issued by the respondent on 25.11.2024, for which a reply was filed by the petitioner on 25.12.2024. However, due to the non-availability of petitioner's consultant and technical glitches, they were unable to upload the relevant documents in the portal. In the absence of supporting documents to substantiate the reply filed by the petitioner, the impugned order came to be passed by the respondent, whereby they had confirmed the demand against the petitioner.

10. The above reason assigned by the petitioner, for non-filing of relevant documents along with the reply, appears to be genuine. In such case, this Court is inclined to grant one more opportunity to the petitioner, to present their case before the respondent, on terms.

11. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 13.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 13.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 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.

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

27.06.2025

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

To

The Assistant Commissioner (st)
Broadway Assessment Circle,
No.32, Integrated Commercial Tax Office,
Elephant Gate Road, Vepery,
Chennai-600 003.

KRISHNAN RAMASAMY.J.,

nsa

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