



W.P.No.23585 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 23.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23585 of 2025
& W.M.P.No.26511 of 2025

Tvl Jai Nidhi Automation
Represented by its Proprietor Bharathi
11/19-C, Tashkand Nagar,
Goldwins, Civil Aerodrome Post,
Coimbatore 641014

... Petitioner

Vs.

The State Tax Officer
Peelamedu South Circle,
Commercial Tax building,
Dr Balasundaram Road,
Coimbatore 641 018

...Respondents

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 impugned Order in Form GST DRC 07 bearing reference no. ZD330125123549K / 2020-21 dated 16.01.2025 issued by the Respondent and quash the same.



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For Petitioner : Ms. Meera Ramesh

For Respondent : Ms.K.Vasanthamala, GA

ORDER

This writ petition has been filed challenging the impugned order dated 16.01.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, in this case, the show cause notice in DRC-01 was issued on 29.11.2024, whereby, the respondent had raised 19 issues against the petitioner. Subsequently, the reply was filed by the petitioner on 29.12.2024. Thereafter, the impugned order came to be passed on 16.01.2025, whereby 5 additional issues were raised by the respondent, for which, no opportunity was provided to the petitioner either for filing the reply or for personal hearing. Hence, he would contend that in non-application of mind, the respondent had passed the impugned order, which travels beyond the scope of show cause notice and prays this Court to set aside the said impugned order.



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3. After taking appropriate instructions from the Department, the learned Government Advocate appearing for the respondent had confirmed the submissions made by the petitioner and hence, she requests this Court to pass appropriate orders.

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

5. In the case on hand, initially, the show cause notice in DRC-01 was issued on 29.11.2024, whereby, the respondent had raised 19 issues against the petitioner. For the said show cause notice, the reply was filed by the petitioner on 29.12.2024. Thereafter, the impugned order came to be passed on 16.01.2025, whereby 5 additional issues were raised by the respondent, for which, no opportunity was provided to the petitioner either for filing the reply or for personal hearing. Hence, it is clear that in total non-application of mind, the respondent had passed the impugned order, which travels beyond the scope of show cause notice.



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6. Normally, if any discrepancy is traced out, the respondents are supposed to have pointed out the same to the petitioner and provided sufficient opportunity to them to present their case. However, in this case, all of a sudden, the respondents had raised 5 additional issues, for the very first time, while passing the impugned assessment order, which is a clear violation of principles of natural justice.

7. For all the reasons stated above, this Court is of the considered view that it is a fit case to interfere on the aspect of non-providing of sufficient opportunity to the petitioner. Therefore, this Court is inclined to set aside the impugned order. Accordingly, this Court passes the following order:-

(i) The impugned order dated 16.01.2025 is set aside and the matter is remanded to the respondent for fresh consideration

(ii) The petitioner is directed to consider the aforesaid assessment order dated 16.01.2025 as a show cause notice and file their reply/objection along with



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the required documents within a period of four weeks from the date of receipt of copy of this order.

(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.

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

23.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The State Tax Officer
Peelamedu South Circle,
Commercial Tax building,
Dr Balasundaram Road,
Coimbatore 641 018



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KRISHNAN RAMASAMY.J.,

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