IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23690 of 2025
and W.M.P.Nos.26658 & 26659 of 2025

Tvl.Geometrics Space Structures (P) Ltd.,
Rep. by its Director Mr.Imtiaz Hameed,
No.39, Head Post Office Road, Opp to YMCA,
Coimbatore,
Tamil Nadu - 641 001.
GSTN: 33AADCG8650N1Z9 ... Petitioner

Vs.

The Assistant Commissioner (ST),
Big Bazaar Street Assessment Circle,
Coimbatore,
Tamil Nadu - 641 018. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent herein in its Impugned Order passed in GSTIN: 33AADCG8650N1Z9/2020-2021 dated 26.02.2025 vide DRC-07 bearing Ref No: ZD330225266791D dated 26.02.2025 along with

Consequential Rectification order u/s 161 bearing Ref No: ZD330625149689U dated 16.06.2025, and quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondents : Mr.V.Prashanth Kiran, Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 26.02.2025 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, 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 case of the petitioner is that the petitioner is engaged in business under the Trade Name Tvl. Geometrics Space Structures (P) Ltd., This being the case, the respondent issued a show cause notice dated 22.11.2024 to the petitioner, alleging discrepancies in the monthly returns filed by the petitioner for the assessment year 2020-2021, for which, the petitioner has also filed his detailed reply along with requisite

documents. Without considering the said documents, the respondent issued the impugned assessment order dated 26.02.2025. Challenging the same, the petitioner has filed rectification petitioner, which was also rejected by the respondent on 16.06.2025. Aggrieved over the above assessment order dated 26.02.2025, the petitioner has come forward with the present writ petition.

4. Learned counsel for the petitioner submitted that thought the petitioner has filed his detailed replies along with requisite documents, the respondent passed the impugned dated 26.02.2025, stating that the replies filed by the petitioner was not acceptable. Further, without providing any further opportunities, the impugned order was passed, which is a clear violation of Principles of Natural Justice. Hence, she prayed this Court to remit back the matter for fresh consideration.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that in the present case, the petitioner's reply was recorded against all the 14 issues, since the reply

was not acceptable to the respondent, it was recorded as tax petitioner's reply was not acceptable. Moreover, the petitioner's reply was not supported by any documentary evidence, hence the same was not considered by the respondent.

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

7. In the case on hand, it is evident that the show cause notice dated 22.11.2024 was issued to the petitioner, for which a detailed reply was also filed. However, without considering the same, the respondent passed the impugned order dated 26.02.2025. On perusal of the impugned assessment order, it is clear that the respondent has rejected the petitioner's reply stating that the petitioner's reply was not acceptable, since the same is not supported by documentary evidence. No doubt, the respondent is duty bound to deal with all the replies filed by the tax payers and they may also reject the same, if they were not satisfied. In

the case on hand, if the respondent has not satisfied with the reply of the petitioner, they have to clearly mention on what aspect they are not satisfied with reply, but without exploring the same, merely rejecting the petitioner's reply shows that the respondent has not applied his mind to the reply submitted by the petitioner. In such view of the matter, this Court is inclined to set aside the impugned order dated 26.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 26.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration. 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.

01.07.2025

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

To

The Assistant Commissioner (ST),
Big Bazaar Street Assessment Circle,
Coimbatore,
Tamil Nadu - 641 018.

KRISHNAN RAMASAMY.J.,

vm

W.P.No.23690 of 2025
and W.M.P.Nos.26658 & 26659 of 2025

01.07.2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23690 of 2025
and W.M.P.Nos.26658 & 26659 of 2025

Tvl.Geometrics Space Structures (P) Ltd.,
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Vs.

The Assistant Commissioner (ST),
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Coimbatore,
Tamil Nadu - 641 018. ... Respondent

For Petitioner : M/s.R.Hemalatha

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate (T)

ORDER

Today, this matter has been listed under the caption 'For Being Mentioned' at the instance of the learned counsel for the petitioner.

2. The learned counsel appearing for the petitioner would submit that in paragraph 7 (i) of the order dated 01.07.2025, passed by this Court in the aforesaid Writ Petition, the last line viz.,***'The setting aside of the impugned order will take effect from the date of payment of the said amount***' which is not relevant to this order have been inadvertently typed and therefore she requested that the said line may be deleted from the aforesaid paragraph.

3. Considering the submissions made by the learned counsel for the petitioner, the last line of the Paragraph No.7 (i) of the order dated 01.07.2025 stands deleted and said paragraph reads as follows:

> "(i) The impugned order dated 26.02.2023 is set aside and the matter is remanded to the respondent for fresh consideration."

4. Registry is directed to carry out the aforesaid correction and and issue fresh order copy to the parties concerned.

17.10.2025

arr

To

The Assistant Commissioner (ST),
Big Bazaar Street Assessment Circle,
Coimbatore,
Tamil Nadu - 641 018.

KRISHNAN RAMASAMY.J.,

arr

W.P.No.23690 of 2025
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