IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24128 of 2025
& W.M.P.Nos.27125 & 27126 of 2025

P.Jayaraman,
Proprietor of M/s.Sri Ram Agencies,
160/1-2, Main Road, Manalmedu,
Mayiladuthurai - 609 810. ... Petitioner

Vs.

1.State Tax Officer,
Mayiladuthurai Assessment Circle.

2.The Branch Manager,
IOB Bank,
188, Vellala Street,
Manalmedu - 609 202. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent No.1 leading to the issuance of Impugned Order dated 09.06.2025 vide Ref No:ZD3306250777641 passed by the respondent No.1 and quash the same, and consequently direct the respondent No.1 to re-adjudicate the show cause notice after giving an opportunity of personal hearing and directing the respondent No.2 to forthwith de-free the petitioner's bank account and lift any attachment made and shall pass a fresh speaking order in accordance with law.

For Petitioner	:	Ms.R.Sahaya Sukuna for Mr.A.G.Sathyanarayana
For Respondent 1	:	Mr.V.Prashanth Kiran, Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 09.06.2025 passed by the first respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the first respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. Learned counsel for the petitioner submitted that in this case, the petitioner was issued with a show cause notice dated 25.11.2024, alleging excess claim of ITC, ITC to be reversed on non-business transactions &

exempt supplies and belatedly filed GSTR-1 returns, followed by three reminder notices viz., 24.01.2025, 29.01.2025 and 03.02.2025. For the said show cause notice, the petitioner has filed their reply on 13.12.2024. Though the petitioner had filed a detailed reply, along with the supporting documents, for the show cause notice dated 25.11.2024, without considering the same, the first respondent issued an assessment order dated 20.02.2025. Challenging the said order, the petitioner filed a rectification application, which was also rejected 09.06.2025. Hence, she requests this Court to pass appropriate orders.

4. On the other hand, the learned Government Advocate appearing for the first respondent would submit that though the petitioner has filed their reply on 13.12.2024, the same was not satisfactory. furthermore, the petitioner has not appeared for personal hearing, which was afforded to them and not filed any supporting documents to substantiate their claims. Thus, he requests this Court to pass appropriate orders.

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

6. In the case on hand, it appears that initially, the show cause notice dated 25.11.2024 was issued by the first respondent, for which a reply was filed by the petitioner along with supporting documents. Without considering the same, the first respondent passed the assessment order dated 20.02.2025. Against which, a rectification application was filed and the same was also rejected vide impugned order dated 09.06.2025.

7. On perusal of the records, it is evident that the petitioner has filed a reply for a show cause notice dated 25.11.2024, since the said reply was not satisfactory, the first respondent passed an assessment order dated 20.02.2025, against which, the petitioner filed a rectification petition and the same was also rejected on the ground that the petitioner has not submitted any requisite documents to substantiate their claims. In these circumstances, this Court is not inclined to entertain this writ

petition.

8. Accordingly, this writ petition stands dismissed. However, in the interest of justice, this Court is inclined to grant liberty to the petitioner to adjudicate their grievance before the appellate authority to deal with the factual aspects, since the only remedy available to them is to file an appeal. No costs. Consequently, connected miscellaneous petitions are closed.

07.07.2025

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

To

1.State Tax Officer,
Mayiladuthurai Assessment Circle.

2.The Branch Manager,
IOB Bank,
188, Vellala Street,
Manalmedu - 609 202.

KRISHNAN RAMASAMY.J.,

vm

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