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W.P.No.24543 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24543 of 2025
& W.M.P.Nos.27646, 27647 & 27648 of 2025

Tvl Sri Mahalakshmi Departmental Store
Represented By Proprietor Sinivasulu
1, harur main road, Kalipettai,
Pappireddipatti, Dharmapuri-636905.

... Petitioner

Vs.

State Tax Officer
Also Kown As Commercial Tax Officer,
Harur 636 906.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC -07 with Reference No. ZD3311242820750 dated 28.11.2024 along with detailed proceeding in GSTIN 33DZVPS8194E1ZI dated 28.11.2024 for the tax period 2017-18 and quash the same



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For Petitioner : Mr.B.Syed Abdul Wakeel
For Mr.N.Chandirasekar

For Respondent : Ms.Amirta Poonkodi Dinakaran, GA

ORDER

This writ petition has been filed challenging the impugned order dated 28.11.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, 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 learned counsel for the petitioner would submit that in this case, initially, the show cause notices dated 03.05.2023 & 25.05.2023 was issued by the respondent, for which, a detailed reply was filed by the petitioner. Thereafter, the impugned order dated 28.11.2024 came to be passed by the respondent.

4. Further, he would submit that the said assessment order was



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passed by the respondent without considering the reply filed by the petitioner in a proper manner and hence, he requests this Court to set aside the said impugned order.

5. In reply, the learned Government Advocate appearing for the respondent would submit that in this case, the reply filed by the petitioner was duly extracted by the respondent in the impugned order, however, since the petitioner had failed to upload any supporting documents, the said reply was not accepted by the respondent. Hence, she would contend that the question of non-consideration of reply will not arise. Hence, she prays for dismissal of this petition.

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

8. In the case on hand, initially, a show cause notices in DRC-01A & DRC-01 were issued on 03.05.2023 & 25.09.2023 respectively. Upon



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receipt of the said show cause notice, a detailed reply was filed by the petitioner on 25.05.2023. Thereafter, 3 opportunities of personal hearing was provided by the respondent vide notices dated 17.02.2024, 13.06.2024 & 16.09.2024. Subsequently, the impugned order dated 28.11.2024 came to be passed.

9. According to the petitioner, the respondent had not considered the reply filed by the petitioner in a proper manner. However, on perusal of the impugned order, it is crystal clear that the respondent had duly extracted the reply in the impugned order, however, since no supporting documents were filed by the petitioner, the respondent was unable to accept the said reply.

10. Further, it is clear that after filing of reply, 3 opportunities of personal hearing was also provided to the petitioner vide notice dated 17.02.2024, 13.06.2024 & 16.09.2024. When such being the case, the question of violation of principles of natural justice would not arise. Therefore, this Court does not find any substance in the submissions made by the petitioner and hence, the impugned order passed by the



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respondent does not need any interference of the Court.

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11. In view of the above, this Court is inclined to dismiss the present petition with cost. Accordingly, this writ petition is dismissed. The petitioner is directed to pay a sum of Rs.10,000/- to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of four weeks from the date of receipt of a copy of this order. Consequently the connected miscellaneous petitions are also closed.

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



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KRISHNAN RAMASAMY.J.,

nsa

To

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