



W.P.No.24406 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.24406 of 2025
and
W.M.P.No.27472 of 2025

M/s.G.P.Engineers,
Rep. by its Proprietor Parthipan,
Old No.68, New No.22,
CIT Nagar Third Main Road,
Nandhanam, Chennai - 600 035.

...Petitioner

Vs.

The Deputy State Tax Officer - II (FAC),
Nandanam Assessment Circle,
Chennai.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for the connected records pertaining to the impugned proceedings of the respondent herein made in GSTIN: 33AKAPP1691E1ZF/2020-21 dated 24.02.2025 and quash the same as illegal, arbitrary and barred by limitation.

For Petitioner : Mr.Manoharan S Sundaram

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Tax)



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ORDER

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This Writ Petition has been filed challenging the impugned order dated 24.02.2025 passed by the respondent and to quash the same.

2. The learned counsel for the petitioner would submit that in the present case no notice was issued to the petitioner.

3. On the other hand, the learned Government Advocate (Tax) for the respondent would submit that the notice was sent to the petitioner through RPAD.

4. In reply, the learned counsel for the petitioner would submit that the total tax liability is about Rs.9,52,141/- and out of which, a sum of Rs.8,03,025/- has already been recovered from the petitioner after filing the writ petition. Therefore, he prayed this Court to set aside the impugned order and remand the matter back to the authority for fresh consideration.

5. In the present case, an *ex parte* order was passed by the respondent. However, the respondent initiated recovery proceedings and



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recovered 80% of the disputed tax from the petitioner. In such circumstances, this Court is of the view that the impugned assessment order came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice. Since the respondent has already recovered 80% of the disputed tax from the petitioner, in the interest of justice, this Court feels it appropriate to set aside the impugned order with terms, by issuing the following directions:-

- i) The impugned order passed by the respondent dated 24.02.2025 is set aside.
- ii) Consequently, the matter is remanded to the respondent for fresh consideration.
- iii) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of three (3) weeks.
- iv) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity



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of personal hearing to the petitioner and shall decide the matter
in accordance with law.

6. With the above observations & directions, this Writ Petition is
disposed of. No costs. Consequently, connected Miscellaneous Petition is
closed.

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Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To
The Deputy State Tax Officer - II (FAC),
Nandanam Assessment Circle,
Chennai.



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KRISHNAN RAMASAMY, J.,

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