



W.P.No.24979 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 10.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24979 of 2025
& W.M.P.Nos.28146 & 28145 of 2025

M/S.BLD Design Studio
Rep by its Partner, T. Ramesh,
No.21/4, 77/4, 31st Cross Street,
Kamaraj Nagar, Besant Nagar,
Chennai-600 090

... Petitioner

Vs.

The Assistant Commissioner Of Gst And Ce
Perungudi Division, 8th Floor, Mhu Complex,
Nandanam, Chennai-600 035

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the Order in Original No.17/2023-AC dated 26-6-2023 (DIN 20230659TL000000C6D3) and quash the same as contrary to law, unsustainable and without jurisdiction

For Petitioner : Mr.M.A.Mudimannan

For Respondent : Mr.B.Ramanakumar, Sr.St.counsel



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ORDER

This writ petition has been filed challenging the impugned order dated 26.06.2023 passed by the respondent.

2. Mr.B.Ramanakumar, learned Senior Standing counsel, 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 notice dated 29.04.2022 was issued by the respondent, for which, no reply was filed by the petitioner. Thereafter, the impugned order dated 26.06.2023 came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner, which is clear violation of principles of natural justice. Hence, he requests this Court to set aside the said impugned order.



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4. In reply, the learned Government Advocate appearing for the respondent would submit that in this case, after the issuance of show cause notice, the reply was filed by the petitioner on 07.02.2022 and the said reply was duly considered by the respondent while passing the impugned order and the respondent has also elaborately discussed about each and every objections raised by the petitioner. Hence, she would contend that the question of non-consideration of reply will not arise.

5. Further, she would submit that after the filing of reply, three opportunities of personal hearing was also granted by the respondent vide notice dated 24.11.2022, 30.11.2022 & 03.03.2023 and hence, she prays for dismissal of this petition.

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.



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7. In the case on hand, according to the petitioner, the impugned order came to be passed by the respondent in *ex-parte*. However, upon perusal of the said impugned order, it appears that after the issuance of show cause notice dated 29.04.2022, a detailed reply was filed by the petitioner on 07.02.2022. Thereafter, three opportunities of personal hearing was provided by the respondent vide notices dated 24.11.2022, 30.11.2022 & 03.03.2023. However, the petitioner had failed to appear before the respondent on the said dates. Under these circumstances, the impugned order dated 26.06.2023 came to be passed by the respondent.

8. In view of the above, the question of violation of principles of natural justice would not arise. When such being the case, this Court does not find any substance in the submissions made by the petitioner and hence, the impugned order passed by the respondent does not need any interference of the Court.



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9. Therefore, this Court is inclined to dismiss the present petition.

Accordingly, this writ petition is dismissed. No cost. Consequently the connected miscellaneous petitions are also closed

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Assistant Commissioner Of Gst And Ce
Perungudi Division, 8th Floor, Mhu Complex,
Nandanam, Chennai-600 035



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KRISHNAN RAMASAMY.J.,

nsa

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