IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24818 of 2025
& W.M.P.Nos.27982 & 27984 of 2025

Y.Anand ... Petitioner

Vs.

The State Tax Officer,
Saligramam Assessment Circle,
15 & 16, 100 feet road,
Malligai Avenue,
Chennai - 600 099. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records leading to the issuance of proceedings with order in Impugned Order in form GST DRC-07 with Reference No.ZD330424019786B dated 02.04.2024 and consequence order in GSTIN:33AANPM2700J1ZV dated 01.04.2024 for the tax period April 2018-March 2019, by the respondent herein and quash the same, and direct the respondent herein to provide a reasonable opportunity to the petitioner, including a personal hearing is to consider and reassess the case after giving full and fair opportunity to the petitioner.

For Petitioner : Mr.Petchi Muthu Kumar

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 02.04.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, 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, the petitioner's father engaged in a business, dealing with works service provider and others from the year 2010. This being the case, the respondent issued a show cause notice on 18.03.2023 for the year 2018-19 for certain discrepancies. For the said notice, the petitioner's father filed a reply on 27.03.2023. However, without considering the said reply, the respondent passed the impugned order dated 02.04.2024.

Hence, the present writ petition has been filed.

4. Further, he would submit that the petitioner's father passed away on 28.03.2024. Thus, the petitioner was not in a position to appear before the assessing officer during the time of personal hearing. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent had uploaded the notices in the GST Online Portal and an opportunity of personal hearing was also afforded to the petitioner. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that since the petitioner's father died on 28.03.2024, this Court may remit the matter back to the respondent for fresh consideration.

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

7. In the case on hand, there is no doubt about the facts of the case that the petitioner's father filed a reply for the show cause notice on 27.03.2023 and died on 28.03.2024. Though many opportunity of personal hearing was provided to the petitioner, he was not appeared before the assessing officer. Hence, the respondent passed the impugned order dated 02.04.2024. Now, the petitioner, who is one of the legal heirs, is ready to file a reply and participate in the personal hearing on behalf of his father and other legal heirs. Hence, this Court is inclined to grant one more opportunity to the petitioner by setting aside the impugned order dated 02.04.2024, to putforth his contention before the respondent.

> (i) The impugned order dated 02.04.2024 passed by the respondent is set aside and the matter is remanded to the respondent for fresh consideration.
>
> (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.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

09.07.2025

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

KRISHNAN RAMASAMY.J.,

vm

To

The State Tax Officer,
Saligramam Assessment Circle,

15 & 16, 100 feet road,
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