IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24833 of 2025
& W.M.P.Nos.28000 & 28001 of 2025

Tvl.Sri Kumaran & Co.,
Rep. by its Prop. - Delli Vijayakumar,
No.7/41, Na, Govindasamy Nagar,
Harur Post Tk Dharmapuri Dt,
Dharmapuri, Tamil Nadu, 636 903. ... Petitioner

Vs.

The State Tax Officer,
O/o, The Commercial Tax Office,
Harur Assessment Circle,
Dharmapuri. ... Respondent

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 impugned proceedings initiated by the respondent in the impugned order in Attachment to DRC 07 dated 27.01.2025 with summary of order in FORM GST DRC-07 bearing ref No.ZD330125251048R on 28.01.2025 under Section 73 of the act along with consequential proceedings in Rejection of Rectification of Orders vide ref No.ZD3303250689066 dated 12.03.2025 passed by the respondent for the AY 2020-21 to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondents : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)

ORDER

This writ petition has been filed challenging the impugned order dated 28.01.2025 passed by the respondent.

2. Mr.T.N.C.Kaushik learned Additional Government Pleader 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 respondent issued a show cause notice dated 25.11.2024, alleging some discrepancies in the returns filed by the petitioner for the Assessment Year 2020-21. For the said notice, the petitioner has filed a detailed reply on 17.12.2024. Thereafter, the respondent issued a reminder notice, providing an opportunity of personal hearing to the petitioner on 27.01.2025, however, on the same i.e., 27.01.2025, the

respondent passed the order dated 27.01.2025 and subsequently issued a summary of order on 28.01.2025. Challenging the order dated 28.01.2025, a rectification application was filed, which was also rejected vide order dated 12.03.2025 on the grounds that the petitioner has not filed any reply or produced any relevant documents to substantiate his claim. Hence, this writ petition has been filed.

4. Further, she would submit that while filing the reply on 17.12.2024, the petitioner has not agreed for payment of any disputed tax. However, in the impugned assessment order, it is stated as if the petitioner agreed for payment of tax, which is contrary on the face of reply. Further, in the order of rejection of rectification application, the respondent stated that the petitioner has not filed any reply and produced any relevant documents. But, in the case on hand, the petitioner has filed his reply on 17.12.2024. Hence, she requests this Court to set the impugned order and remit back the matter to the respondent for fresh consideration.

5. On the other hand, the learned Additional Government Pleader appearing for the respondent would fairly submitted that this Court may remit the matter back to the respondent for fresh consideration.

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

7. In the case on hand, it is evident that the show cause notice was issued to the petitioner on 25.11.2024, for which a reply was also filed on 17.12.2024. Without considering the same, the respondent passed the order dated 27.01.2024 with a summary order dated 28.01.2025. Challenging the same, rectification application was filed, which was also rejected on 12.03.2025.

8. As rightly contended by the learned counsel for the petitioner, the respondent has passed the impugned order on non-application of mind, since the petitioner has already filed his reply as early as on 17.12.2024. In such view of the matter, this Court is inclined to set aside

the impugned order passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 28.01.2025 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.

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
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To

The State Tax Officer,
O/o, The Commercial Tax Office,
Harur Assessment Circle,
Dharmapuri.

KRISHNAN RAMASAMY.J.,

vm

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and W.M.P.Nos.28000 & 28001 of 2025

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