IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 26568 of 2025
AND WMP NO. 29868 OF 2025,WMP NO. 29869 OF 2025

THAMIZHAGA CABLE TV
COMMUNICATION LIMITED,
Represented by its Whole Time Director,
I Nagamanikam
9A/5, Club Road, Chetpet, Chennai.

Petitioner(s)

Vs

Assistant Commissioner (ST) (FAC),
Egmore Assessment Circle,
Station No. 88, 2nd Floor,
Taluk Office Building,
Mayor Ramanathan Salai, Spur Tank Road,
Chetpet, Chennai 600 031.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the Respondent passed in GSTIN/33AAECT3151A1Z0/2020-21 dated 27.02.2025 and quash the same.

For Petitioner(s): Mr.N Murali

For Respondent(s): Ms.P.Selvi,
Government Advocate (t)

ORDER

This Writ Petition has been filed by the petitioner challenging the impugned assessment order dated 27.02.2025, passed by the respondent, relating to the Financial Year 2020-21.

2.Ms.P.Selvi, learned Government Advocate (T) takes notice on behalf of the respondent.

3.By consent of both parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the respondent issued show cause notice dated 26.11.2024 in GST DRC-01, demanding Rs.1.36 Crores for the Financial Year 2020-21. In response, the petitioner filed a detailed reply along with three annexures (1, 3 & 4) through online on 04.01.2025. The Annexure No.2 relating to ITC was not uploaded online due to its large size and the petitioner mentioned the same in theie reply and such voluminous Annexure No.2 was filed in paper copy in person on 07.02.2025 and well acknowledged by the respondent. Nevertheless, the respondent observed that no supporting records or worksheets submitted by the petitioner to buttress their submission in respect of the entire ITC related disputes covered in the proceedings and confirmed the proposals made in the said show cause notice and passed the impugned assessment order dated 27.02.2025.

5.He would further submit that without giving any detailed explanation, the respondent had confirmed the proposals made in the show cause notice with non-application of mind by merely recording that no supporting documents were filed. Hence, he prayed to set aside the impugned order directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

6.Learned Government Advocate appearing for the respondent would submit that since the reply was filed through online on 04.01.2025 and Annexure No.2 was not available along with the reply, it was recorded as no supporting documents were filed to subtantiate the case of the petitioner. Further, he would fairly submit that the matter may be remanded to the respondent for fresh consideration.

7.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and perused the materials available on records.

8.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent, it is evident that on 04.01.2025, the petitioner filed their reply to the show cause notice along with Annexure Nos.1, 3 and 4. Since the size of the Annexure No.2 was above the permissible size limit of 5 MB, the petitioner filed the same as paper copy in person on 07.02.2025. However, the respondent while passing the impugned assessment order has recorded that the supporting documents relating to ITC was not provided by the petitioner, which shows that the respondent had passed the impugned assessment order without taking into consideration of the documents filed by the petitioner on 07.02.2025. Hence, this Court is inclined to set aside the impugned assessment order dated 27.02.2025, with the following directions:-

(i) The order impugned herein is set aside and the matter is remanded back to the respondent for fresh consideration.

(ii) The respondent to consider Annexure No.2 filed by the petitioner on 07.02.2025 and pass orders. In the event, the respondent insists the petitioner to furnish extra copy of the Annexure No.2, the same shall be furnished along with the additional reply/objections, if any within a period of two weeks from the date of receipt of a copy of this order.

(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, preferably within a period of three months from the date of receipt of a copy of this order.

9.With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

23-07-2025

rst

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

To

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KRISHNAN RAMASAMY J.

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