IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2025

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 26124 of 2025
and
WMP Nos. 29405 and. 29406 OF 2025

Tvl. Gopal Vinod Granites,
Rep. by its Proprietor Maya Devi,
482/1N H- 66, Jittobanapalli Thogarapalli,
Krishnagiri, Tamil Nadu 635 204.

..Petitioner

Vs

1.State Tax Officer (FAC)
Krishnagiri-II Circle,
Tamil Nadu-635 203.

2.Assistant Commissioner (ST)
Krishnagiri ll Circle,
Hosur,
Tamil Nadu 635 203.

..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 records relating to the impugned Order in GST No.33BIZPM4073P1ZB (FY-2018-2019) dated 23.01.2024 and its consequential demand order dated

23.01.2024 having Reference No. ZD330124106683T issued by the 2nd Respondent and quash the same

For Petitioner:	Mr.Sanskar Samdaria
For Respondent:	Ms.P.Selvi, Government Advocate (Taxes)

***

ORDER

Ms.P.Selvi, learned Government Advocate (Taxes) takes notice for the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 23.01.2024 passed by the 2nd respondent and to quash the same.

3. The learned counsel for the petitioner would submit that the respondent has issued a show cause notice on 16.12.2023 to the petitioner by uploading the same in the GST portal, without serving the physical copy of the same to the petitioner. Therefore, the petitioner was not aware of the same and failed to submit its reply. Since the petitioner failed to file reply to the said show cause notice, the respondent has confirmed the proposals contained in the show cause notice and passed the present impugned order.

The petitioner came to know of the impugned order belatedly. Thereafter, on verification, the petitioner found that in the impugned order was issued wrongly in the name of ***M/s.Balaji Granites Industries***. Further, he would submit that the GSTIN Number mentioned in the impugned order pertains to that of the petitioner. He further submitted that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

4. The learned Government Advocate (Taxes) for the respondent fairly submitted that though the show cause notice was issued in the petitioner, inadvertently the petitioner's name was wrongly mentioned in the assessment order as ***M/s.Balaji Granites Industries.*** He further submitted that GSTIN number mentioned in the assessment order pertains to that of the petitioner. She therefore prays to remand the matter back to the respondent for reconsideration.

5. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that though the show cause notice was issue in the name of the petitioner, impugned order

was wrongly passed in the name of ***M/s.Balaji Granites Industries*** with GSTIN number of the petitioner.

6. In view of the same, this Court is of the view that with non application the respondent passed the impugned order and any order passed by the respondent against wrong person or wrong entity is not sustainable. Therefore, this Court is inclined to set aside the impugned order dated 23.01.2024. passed by the respondent. Accordingly, this Court passes the following order:

i) The impugned order passed by the respondent dated 23.01.2024 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 four weeks.

iv) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

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

21.07.2025

arr
Index : yes/no
Neutral Citation : yes/no

To

1.State Tax Officer (FAC)
Krishnagiri-II Circle,
Tamil Nadu-635 203.

2.Assistant Commissioner (ST)
Krishnagiri ll Circle,
Hosur,
Tamil Nadu 635 203

Krishnan Ramasamy,J.,

arr

W.P.No.26124 of 2025

21.07.2025