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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25823 of 2025
& W.M.P.Nos.29023 & 29024 of 2025

Tvl.Jai Jai Ramakrishna Hari,
Rep. by its Proprietor Mr.Jitendra Kumar Jain,
No.5/9, Luckmudoss Street, Park Town,
Chennai - 600 003. ... Petitioner

Vs.

The State Tax Officer,
Park Town Assessment Circle, Room No.307,
3rd Floor, Integrated Commercial Taxes Building,
S.No.1275/3, Elephant Gate Bridge Road,
Vepery, Chennai - 600 003. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in order dated 25.02.2025 in GSTIN 33AAHPK8066D1ZT/2020-21 bearing Reference No.ZD3302252639087 and quash the same.

For Petitioner : M/s.Rekhakumari

For Respondent : Ms.P.Selvi,

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Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 25.02.2025 passed by the respondent.

2. Ms.P.Selvi, 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, a show cause notice dated 25.11.2024 was uploaded by the respondent under the "View Additional Notices and Orders" column in the GST common portal. For which, the petitioner filed an extension petition through his manager on 26.12.2024, 18.01.2025 and 03.02.2025, since his auditor was not available. However, without considering the said extension petitions, the respondent passed the impugned order dated 25.02.2025. Hence, the present writ petition has been filed.

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4. Further, she would submit that the respondent failed to note that the petitioner had sought for extension of time of 30 days on 03.02.2025, which expires only on 05.03.2025. But, even before the expiry of 30 days time limit as sought for by the petitioner, the respondent passed the impugned order. However, now, the petitioner is willing to pay 25% of the disputed tax amount to the respondent. Hence, she 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 petitioner was provided with an enough opportunity to present their case, but they failed to file a suitable reply. Even if this Court is inclined to remit back the matter to the respondent, the same would be considered and appropriate orders will be passed in accordance with law, subject to the payment of 25% of the disputed tax by the petitioner.

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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.

7. In the case on hand, the respondent issued a show cause notice on 25.11.2024, for which the petitioner has filed a extension petitions on 26.12.2024, 18.01.2025 and 03.02.2025 through his Manager. Though many opportunity was provided to the petitioner, he has not filed any suitable reply to the aforesaid show cause notice, since his auditor was not available owing to a bereavement in his family. Hence, the respondent passed the impugned order dated 25.02.2025. On perusal of the records, it is evident that the petitioner has not filed any suitable reply to the show cause notice issued by the respondent, however in their extension petition dated 03.02.2025, they sought 30 days time for filing reply and the said 30 days expires only on 05.03.2025. But, the respondent passed the impugned order prior to the said time limit i.e., on 25.02.2025.

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8. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to grant one more opportunity to the petitioner by setting aside the impugned order dated 25.02.2025, to putforth their contention before the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 25.02.2025 passed by the respondent is set aside and the matter is remanded to the respondent for fresh consideration, subject to the payment of 25% of the disputed tax amount to the respondent, within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(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

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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.

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

16.07.2025

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

To

The State Tax Officer,
Park Town Assessment Circle, Room No.307,
3rd Floor, Integrated Commercial Taxes Building,
S.No.1275/3, Elephant Gate Bridge Road,
Vepery, Chennai - 600 003.

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