



WEB COPY



W.P.No.26080 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26080 of 2025
& W.M.P.Nos.29341 & 29342 of 2025

S Salaikumaran

... Petitioner

Vs.

The Assistant Commissioner (st)
Royapettah Assessment Circle,
No 571, Integrated Commercial Taxes And
Registratin Department, (south Tower)
Room No 206, 2nd Floor,
Government Farm Village,
Nandanam Chennai 600 035

...Respondents

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 his proceedings in GSTIN 33ALCPK0568Q3ZR/2017-18, quash the order dated 04.02.2025 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Ms.P.Selvi, GA

ORDER



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This writ petition has been filed challenging the impugned order dated 04.02.2025 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, initially, the show cause notice dated 11.09.2023 was issued by the respondent, for which a detailed reply was filed by the petitioner. Thereafter, the impugned order dated 04.02.2025 came to be passed by the respondent.

4. Further, he would submit that the said assessment order was passed by the respondent without considering the reply filed by the petitioner in a proper manner and hence, he requests this Court to set aside the said impugned order.



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5. In reply, the learned Government Advocate appearing for the respondent would submit that in this case, the reply filed by the petitioner was duly extracted by the respondent in the impugned order, however, since the petitioner had failed to upload any supporting documents, the said reply was not accepted by the respondent. Hence, she would contend that the question of non-consideration of reply will not arise.

6. Further, she would submit that after the filing of reply, 3 opportunities of personal hearing was also granted by the respondent vide notice dated 19.12.2023, 18.01.2024 & 24.09.2024 and hence, she prays for dismissal of this petition.

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

8. In the case on hand, initially, a show cause notice was issued on 11.09.2023. Upon receipt of the said show cause notice, a detailed reply was filed by the petitioner on 17.09.2023. Thereafter, 3 opportunities of



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personal hearing was provided by the respondent vide notices dated 19.12.2023, 18.01.2024 & 24.09.2024. Subsequently, the impugned order dated 04.02.2025 came to be passed.

9. According to the petitioner, the respondent had not considered the reply filed by the petitioner in a proper manner. However, on perusal of the impugned order, it is crystal clear that the respondent had duly extracted the reply in the impugned order, however, since no supporting documents were filed by the petitioner, the respondent was unable to accept the said reply.

10. Further, it is clear that after filing of reply, 3 opportunities of personal hearing was also provided to the petitioner vide notice dated 19.12.2023, 18.01.2024 & 24.09.2024. When such being the case, the question of violation of principles of natural justice would not arise. Therefore, this Court does not find any substance in the submissions made by the petitioner and hence, the impugned order passed by the respondent does not need any interference of the Court.



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11. In view of the above, this Court is inclined to dismiss the present petition with cost. Accordingly, this writ petition is dismissed.

The petitioner is directed to pay a sum of Rs.5,000/- to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of four weeks from the date of receipt of a copy of this order. Consequently the connected miscellaneous petitions are also closed.

18.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Assistant Commissioner (st)

Royapettah Assessment Circle,

No 571, Integrated Commercial Taxes And

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KRISHNAN RAMASAMY.J.,

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