IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.08.2025

CORAM:

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.28113 of 2025
and
W.M.P.Nos. 31536 & 31537 of 2025

M/s. KVM Spinning Mills,
Rep. by its Partner Murugesan Gounder,
18A, Elachi Palayam Road, Palladam,
Coimbatore – 641 668.
Tamil Nadu. ... Petitioner

Vs.

1. The Deputy State Tax Officer – I,
   Tiruppur Central – II,
   Tiruppur.

2. The Deputy State Tax Officer – II,
   Tiruppur Central – II,
   Tiruppur. ... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent leading to the issuance of impugned order dated 20.12.2023 vide Ref.No.ZD331223155774G/2017-18 passed by the first respondent and quash the same and consequently direct the first respondent to re-adjudicate the show cause notice after giving an opportunity of personal hearing and shall pass a fresh speaking order in accordance with law.

For Petitioner : Mr.A.G.Sathyanarayana

For Respondents : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

This writ petition has been filed challenging the impugned assessment order dated 20.12.2023.

2. It is the case of the petitioner that the petitioner has voluntarily deposited the tax at the time of issuance of notice under DRC-13. Thereafter, they availed the Amnesty Scheme on 22.03.2025. While considering the application filed by the petitioner under section 128 A of the Act, the respondent issued notice under Form GST SPL-03 on 28.06.2025, calling upon the petitioner to produce certain supportive documents and provided opportunity to the petitioner for personal hearing.

3. The learned Government Advocate (Taxes) submitted that the petitioner had neither appeared before the authority nor produced the relevant documents before the second respondent and hence, the second

respondent had passed the impugned order.

4. Once the petitioner availed the Amnesty scheme, they are supposed to deposit the entire tax amount demanded as per the scheme and fulfil the other conditions of the scheme. In the present case, after the availment of the Amnesty scheme, when the documents are called for by the respondent by fixing the final hearing, the petitioner, without appearing before the respondent along with the relevant documents, has approached this Court by challenging the assessment order on the ground that the assessment order has been passed *ex parte.* In that case, a right course for the petitioner would be to appear before the respondent for personal hearing along with the relevant documents as called for by the respondent. However, in one hand, the petitioner had availed the Amnesty scheme and on the other hand, they intend to challenge the assessment order, which is not the right course for the petitioner. Hence, this Court is not inclined to entertain this writ petition.

Accordingly, this Writ Petition is dismissed with costs of Rs.5,000/- payable by the petitioner to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of 2 weeks from the date of receipt of copy of this order. Consequently, connected Miscellaneous Petitions are closed.

01.08.2025
(2/2)

dh
Index: Yes/No
Internet: Yes/No
Speaking Order/Non-speaking order

To
1. The Deputy State Tax Officer – I,
   Tiruppur Central – II,
   Tiruppur.

2. The Deputy State Tax Officer – II,
   Tiruppur Central – II,
   Tiruppur.

KRISHNAN RAMASAMY, J.

dh

W.P.No.28113 of 2025

01.08.2025

(2/2)