IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 31.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27971 of 2025
& W.M.P.Nos.31315 & 31368 of 2025

M/s.Link International,
Rep. by its Proprietrix,
Mrs Jaspreet Kaur Modi,
1st Floor, 283-B3-Salem Road,
Ward 32, Krishnagiri,
Tamil Nadu - 635 001. ... Petitioner

Vs.

1.Commercial Tax Officer,
No.3/47, Sapthagiri Complex, Thorapali Agraharam Village,
Krishnagiri - 635 109.

2.State Tax Officer, Inspection Cell,
No.3/47, Sapthigiri Complex, Thorapali Agraharam Village,
Krishnagiri - 635 109.

3.Assistant Commissioner (FAC),
Krishnagiri I Assessment Circle,
1st Floor, Integrated Commercial Tax Building,
Krishnagiri - 635 115.

4.Deputy Commissioner of State Tax (Appeals),
Room No.233, 2nd Floor, Commercial Taxes Building,
Pitchards Road, Salem. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records in impugned order DRC-07 Reference No. ZD3309241571973 dated 24.09.2024 read with detailed order 33AESPM2005H1ZP/2023-24 dated 24.09.2024 passed by the 1st and 2nd respondent and quash the same as the same having been passed in violation of the principles of natural justice without affording petitioner to file replies and participate in personal hearing thereby violative of Art 19(1)(g) and 265 of the Constitution.

For Petitioner	:	Mr.M.A.Krishnakumar
For Respondents	:	Ms.P.Selvi, Government Advocate (T)

ORDER

These writ petitions have been filed challenging the impugned assessment order dated 24.09.2024, passed by the respondents 1 & 2.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, this 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, the petitioner was issued with DRC 01A and DRC-01 on 26.04.2024 & 22.05.2024, respectively. Subsequently, the petitioner's GST registration was suspended from 31.05.2024. For the aforesaid show cause notice, the petitioner filed their reply on 10.07.2024 along with supporting documents. However, without considering the petitioner's reply, the respondents 1 & 2 passed the impugned order dated 24.09.2024. Challenging the said order, the petitioner preferred an appeal before the fourth respondent on 24.05.2025 i.e., with a delay of 122 days, which was rejected on the ground of limitation on 27.05.2025. Hence, this writ petition has been filed.

4. Further, he would submit that the petitioner has already deposited 10% of the disputed tax amount to the respondents and now, the petitioner is willing to pay 15% of the disputed tax amount. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondents by setting aside the impugned assessment order dated 24.09.2024.

5. On the other hand, the learned Government Advocate appearing for the respondents submitted that the petitioner has not submitted any valid supporting documents to substantiate their claim. However, in the event if this Court is inclined to remit back the matter to the respondents, the same would be considered and appropriate orders will be passed in accordance with law, subject to the payment of 15% of the disputed tax amount by the petitioner.

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

7. In the case on hand, initially the show cause notice dated 22.05.2024 came to be issued by the respondents. Subsequently, the petitioner has filed a detailed reply dated 10.07.2024 along with requisite documents. However, without considering the said reply, the impugned assessment order was passed by the respondents 1 & 2 on 24.09.2024.

Challenging the said assessment order, appeal was filed before the fourth respondent, which was also rejected on 27.05.2025, on the ground of limitation.

8. Further, it was contended by the petitioner that no opportunity of personal hearing was provided to them prior to the passing of impugned order. Normally, if the respondents are intend to pass any adverse order against the Assessee, under Section 75(4) of the GST Act, 2017, it is mandatory for them to provide an opportunity of personal hearing prior to the passing of assessment order. However, in this case, no such opportunity of personal hearing was provided to the petitioner and thus, it is clear that the impugned order came to be passed not only in contrary to the provisions of Section 75(4) of the GST Act but also in violation of principles of natural justice and hence, the said order is liable to be set aside.

10. Further, it was submitted by the learned counsel for the petitioner that they had already deposited 10% of the disputed tax

amount and now, he is willing to pay 15% of the disputed tax amount. In such view of the matter, in order to avoid unnecessary further litigations, this Court feels it appropriate to set aside the impugned assessment order dated 24.09.2024, instead of condoning the delay in filing the appeal and directing the appellate authority to take appeal on record. Accordingly, this Court passes the following order:-

> i) The impugned order dated 24.09.2024, is set aside and the matter is remanded to the respondents for fresh consideration, subject to the payment of additional 15% of the disputed tax to the respondents as agreed by the petitioner, 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.
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> 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.
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> (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.

With the above directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

31.07.2025

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