IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2025

CORAM:

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.28076, 28079 and 28080 of 2025
and
W.M.P.Nos.31483,31484,31491,31492,31494 and 31495 of 2025

Tvl.K.K.Hariharan ... Petitioners in all petitions

Vs.

The State Tax Officer -
Roving Squad 3,
Office of the Commercial Tax Officer,
Coimbatore. ... Respondent in all petitions and 2nd Respondent in W.P.No.28079 of 2025

The Deputy State Tax Officer -1,
Office of the Deputy Commercial
Tax Officer, Gudalur Circle,
Gudalur Tamil Nadu. ... 1st Respondent in W.P.No.28079 of 2025

PRAYER in all W.P.'s: Writ Petitions filed under Article 226 of Constitution of India, for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings passed by the respondent in the Order vide reference nos. GSTIN/33ACNPH3378R2ZV/2023-24, GSTIN/33ACNPH3378R2ZW/2020-21 and GSTIN/33ACNPH3378R2ZV/ 2022-23 dated 21.01.2025 and 03.02.2025 along with consequential proceedings in Section 73 in FORM GST DRC 07 vide ref nos. ZD330125168146L, ZD330225007546P and ZD330125168236K dated 21.01.2025 and 03.02.2025 along with the Rectification orders vide GSTIN Nos: 33ACNPH3378R2ZV /2023 -24, 33ACNPH3378R1ZW /2020 -21 and 33ACNPH3378R2ZW /2022 -23 dated 18.07.2025 along with a Form GST DRC -08 vide reference Nos. ZD3307251873438, ZD3307251887132 and ZD330725186983T dated 18.07.2025 for the Assessment Years 2023-24, 2020-21 and 2022-23 and to quash the same.

For Petitioner in all Petitions : Ms.R.Hemalatha

For Respondents in both Petitions : Mr.T.N.C.Kaushik
Additional Government Pleader (Taxes)

COMMON ORDER

Since the issues involved and relief sought for in all these writ petitions are one and the same, they are taken up together and disposed of by a common order.

2. Ms.R.Hemalatha, learned counsel takes notice on behalf of the respondent. By cosent, the main writ petitions itself are taken up for final disposal at the stage of admission itself.

3. The challenge in these writ petitions is to the orders dated

21.01.2025 and 03.02.225 and the consequential rectification orders dated 18.07.2025 and to quash the same.

4. The learned counsel for the petitioner would submit that the respondent has issued show cause notices dated 11.06.2024 and 25.11.2024 for which the petitioner submitted its replies on 11.07.2024 and 23.12.2024. Thereafter, after issuing three reminder notices, the respondent has passed the impugned assessment orders without considering the replies filed by the petitioner by confirming the proposals contained in the show cause notice. Thereafter, the petitioner filed the rectification petitions and the respondent vide order dated 18.07.2025 has imposed penalty in respect of all assessment years.

5. It is also submitted by the learned counsel for the petitioner that no reason has been adduced by the respondent in the impugned assessment orders for rejecting the replies filed by the petitioner. Further, she would submit that when the petitioner filed its replies, the respondent ought to have dealt with the same, but without doing so, the respondent has rejected the replies stating that the replies were not furnished briefly . She therefore prays to set aside the impugned assessment orders.

6. The learned Additional Government Pleader (Taxes) for the respondent submitted that since the petitioner has not filed reply briefly for the aforesaid assessment years, their replies were rejected. However, he fairly agreed that the respondent ought to have dealt with the reply filed by the petitioner for all assessment years before passing the assessment order. He therefore prayed for appropriate orders.

7. Heard both sides. Perused the records.

8. A perusal of the impugned assessment orders would go to show that though the respondent has extracted the reply filed by the petitioner, they failed to deal with the same and simply rejected the reply filed by the petitioner stating as follows:

"***The taxpayer reply does not acceptable. The reply not furnished in briefly.***"

9. No reason has been adduced for rejecting the reply filed by the petitioner. As righly contended by the learned counsel for the petitioner when the petitioner filed reply to all the show cause notices, the respondent is duty bound to deal with the same and therefore should pass the order. But, without doing so, the respondent has simply rejected the replies filed by the petitioner and confirmed the proposals made in the show cause notices, which clearly shows non application of mind on the part of the respondent.

10. In view of the aforesaid position, this Court is inclined to set-aside the impugned assessment orders by issuing the following directions:-

i) The assessment orders impugned herein are set aside.

ii) Consequently, the matters are remanded to the respondent for fresh consideration.

iii) The respondent is directed to consider the reply filed by the petitioner for assessment years 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.

11. Since the assessment orders itself are set aside, the consequential rectification orders passed by the respondent, which are also impugned in these writ petitions are also set aside.

12. With the above observations & directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

30.07.2025

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To

The State Tax Officer -
Roving Squad 3
Office of the Commercial Tax Officer,
Coimbatore.

KRISHNAN RAMASAMY, J.

arr

W.P.Nos.28076, 28079 & 28080 of 2025

30.07.2025