



W.P.No.29031 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 07.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29031 of 2025
& W.M.P.Nos.32563 & 32570 of 2025

Tvl.Omega Power Builders,
Rep. by its Proprietor-Muthusamy Sethubaskaran,
Plot No.5, Near Ayyan Kulam, Indira Nagar Phase-I,
Paruthipattu, Avadi,
Chennai - 600 071.
GSTIN: 33ABGPS1774A1ZX

... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Avadi Assessment Circle,
Wall Tax Road,
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 impugned proceedings of the respondent herein in GSTIN/33ABGPS1774A1ZX/2017-2018 dated 30.12.2023 along with its consequential Summary Order vide DRC-07 in Ref.No.ZD3312232695694 dated 30.12.2023 for the Tax Period July 2017-March 2018 and quash the same.



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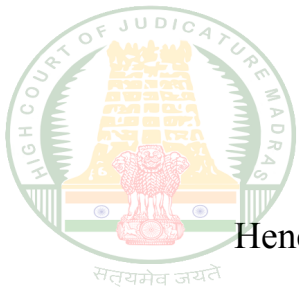
For Petitioner : Mr.S.Rajasekar
For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)

ORDER

This writ petition has been filed challenging the order dated 30.12.2023 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent. By consent of both the parties, this main writ petition is taken up for hearing at the admission stage itself.

3. Learned counsel for the petitioner submitted that in this case, the respondent issued a show cause notice dated 25.08.2023, alleging difference in GSTR 3B & GSTR 1, for which, the petitioner has filed a reply dated 11.10.2023. Without considering the reply filed by the petitioner and not affording an opportunity of personal hearing, the impugned order came to be passed by the respondent on 30.12.2023,.



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Hence, this writ petition has been filed.

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4. Learned Additional Government Pleader appearing for the respondent submitted that the respondent has passed the impugned order, since the reply filed by the petitioner is not comprehensive. Hence, he prays this Court to pass appropriate orders.

5. Heard the learned counsel on either side and perused the materials available on record.

6. In this case, admittedly, the respondent issued a show cause notice dated 25.08.2023, alleging difference in GSTR 3B & GSTR 1, for which, the petitioner has filed a reply dated 11.10.2023. Since the said reply was not comprehensive, the respondent passed the impugned order. On perusing the impugned assessment order, it is evident that the reply filed by the petitioner will not be useful for any purpose to decide the matter. Due to the nature of reply furnished by the petitioner to the authorities concerned, they cannot explore or find any reason to reject the said reply.



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7. In view of the above, this writ petition stands dismissed. No costs. Consequently connected miscellaneous petitions are closed.

07.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The State Tax Officer,
Office of the Commercial Tax Officer,
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KRISHNAN RAMASAMY.J.,

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