IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No. 29347 of 2025
and
W.M.P.Nos. 32893 & 32894 of 2025

M/s.A.R.Industries,
Rep. By its Proprietor,
Mr.R.Praveenkumar,
No.481, Konrajkuppam,
Ayanambakkam,
Chennai – 600 095. ...Petitioner

Vs.

The Assistant Commissioner (ST),
Porur Assessment Circle,
Nazarethpet, Poonamallee,
Chennai – 600 123. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned proceedings of the respondent herein made in GSTIN: 33DFIPR0146L1ZA/2020-21 dated 15.02.2025 and quash the same as illegal, arbitrary and barred by limitation.

For Petitioner : Mr.Manoharan S Sundaram

For Respondent : Ms.P.Selvi
Government Advocate (Tax)

Order

Ms.P.Selvi, learned Government Advocate (Tax), takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 15.02.2025 passed by the respondent for the FY 2020-21 and to quash the same and remand back the matter to the respondent.

3. The learned counsel for the petitioner would submit that DRC-01 notice was issued on 25.11.2024 thereafter, a reminder was issued on 04.02.2025. Upon receipt of the reminder, adjournment request was made for filing reply on 09.02.2024 seeking 15 days time. However, the respondent refused to grant time for filing the reply and passed the impugned assessment order dated 15.02.2025 stating as if the respondent provided enough time to the petitioner for filing a reply. The learned counsel for the petitioner would submit in the earlier occasion, the petitioner has not asked for time. Only upon receipt of the reminder the petitioner asked for time for the time therefore, without considering the request, the impugned assessment order was passed. In these circumstances, the petitioner is before this Court.

4. Admittedly, in the present case, adjournment request was made on 09.02.2025. According to the petitioner, in the very first time itself the respondent refused to entertain the request of the petitioner and passed impugned order hurriedly on 15.02.2025 holding that enough time was granted to the petitioner. Merely passing orders without providing opportunities, when the petitioner asked adjournment for first time to file a reply, the request of the petitioner supposed to have considered. No meaning in passing the assessment order without providing opportunity when they intend to file reply and the order passed was in violation of the principles of natural justice. Atleast, if the petitioner is repeatedly asking for adjournment then, there may be a justification in refusing the time but, as a first time, even when the petitioner is ready to file a reply, passing of assessment order

is not justified. Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

5. Hence, this Court is inclined to set-aside the impugned order with terms, by issuing the following directions:-

i) The impugned order passed by the respondent dated 15.02.2025 is set aside.

ii) Consequently, the matter is remanded to the first respondent for fresh consideration.

iii) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.

iv) Thereupon, the first respondent is directed to consider the reply and shall issue a clear 7 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

6. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

06.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

The Assistant Commissioner (ST),
Porur Assessment Circle,
Nazarethpet, Poonamallee,
Chennai – 600 123.

Krishnan Ramasamy,J.,

KKN

W.P.No. 29347 of 2025

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