IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 29668 of 2025
AND
WMP NO. 33261 OF 2025,WMP NO. 33264 OF 2025

Tvl.Muthu Electrical Electronics,
Represented by its Proprietor,
Thiru.Selvakumar, No 19, Link Road,
Tamizhar Nagar, Shnoy Nagar,
Chennai 600 030.

Petitioner(s)

Vs

State Tax Officer,
Kilpauk Assessment Circle,
No.1 PAPJM Building (Annex),
3rd Floor Greams Road,
Chennai 600 006.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the

Respondent herein in impugned order in DRC-07 Ref.No. ZD331124301708R dated 29.11.2024 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal.

For Petitioner(s): Mr.S.Kumaraganshan
For Mr.T.Suresh

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Advocate (taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 29.11.2024, passed by the respondent.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the petitioner was issued with show cause notice dated 04.07.2023. In response, the petitioner filed their reply on 04.07.2023 itself. Thereafter, the respondent issued two reminder notices on 15.07.2024 & 04.10.2024, fixing the date of personal hearing, for which the petitioner submitted their reply on 08.10.2024. Thereafter, on 16.11.2024 another reminder notice was issued by fixing the date for personal hearing. However, since the petitioner was not aware of the issuance of personal hearing notice in the GST portal, the petitioner could not appear before the respondent and consequently, the impugned assessment order has been passed without considering the reply filed by the petitioner and hence, he requested this Court to set aside the impugned assessment order and remand the matter back to the respondent for fresh consideration.

5.On the other hand, the learned Government Advocate appearing for the respondent would submit that, immediately upon the issuance show cause notice the petitioner filed a reply on 04.07.2023 and thereafter, two personal hearing opportunities were provided by the respondent and the petitioner failed to appear before the respondent. After that, on 08.10.2024, after a period of 15 months another reply was filed by the petitioner through the GST portal. Subsequently, one more personal hearing opportunity was also provided to the petitioner. Whereas, the petitioner without utilizing the personal hearing opportunities provided by the respondent, has come before this Court with the plea that they were not aware of the personal hearing notices issued in the GST portal. The petitioner being aware of the show cause notice uploaded in the portal and being filed their replies in the GST portal, now cannot take a stand that the petitioner was not aware of the personal hearing notice uploaded in the portal. Therefore, there is no truth in the submission of the learned counsel for the petitioner. Hence, prayed for dismissal of the present writ petition.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent, it is evident that, in the present case, the petitioner had filed two replies dated 04.07.2023 & 08.10.2024 for the show cause notice dated 04.07.2023, uploaded in the GST portal, which shows that the petitioner followed up the portal for over a period of 1 ½ years. When such being the case, as contended by the learned Government Advocate, when the petitioner was well aware of the proceedings initiated against them and able to file their replies to the show cause notice issued in the portal, now he cannot take a stand that he was not aware of the personal hearing notices since it was uploaded in the GST portal. Thus, this Court is of the view that there is no merit in the submission made by the learned counsel for the petitioner and hence, this Court is not inclined to entertain this petition.

8.Accordingly, this writ petition stands dismissed. No Costs. Consequently, connected miscellaneous petitions are closed.

11-08-2025

rst

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

To

State Tax Officer,
Kilpauk Assessment Circle,
No 1 PAPJM Building (Annex),
3rd Floor Greams Road,
Chennai 600 006.

KRISHNAN RAMASAMY J.

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