IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.08.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29196 of 2025
and W.M.P.Nos.32756 & 32757 of 2025

M/s.Elegant Engineers,
Rep. By its Proprietor,
Mr.Vinod Verma ... Petitioner

Vs.

The Assistant Commissioner (ST),
Thiruvottiyur Assessment Circle,
No.32, Elephant Gate Road,
Chennai – 600 032. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the file of the respondent and to quash the impugned assessment order dated 24.04.2024 bearing No.33AMAPV8882F1ZO/2018-19 passed by the respondent and its consequential order of rectification dated 24.02.2025 bearing 33AMAPV8882F1ZO/2018-19 passed by the respondent.

For Petitioner : Mr.P.H.Aravind Pandian,
Senior Counsel
for Mr.J.Ashish

For Respondent : Mrs.K.Vasanthamala,
Government Advocate (T)

ORDER

This writ petition has been filed to call for the records on the file of the respondent and to quash the impugned assessment order dated 24.04.2024 bearing No.33AMAPV8882F1ZO/2018-19 passed by the respondent and its consequential order of rectification dated 24.02.2025 bearing 33AMAPV8882F1ZO/2018-19 passed by the respondent.

2. Mrs.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, this main writ petition is taken up for final disposal at the stage of admission itself.

3. The learned counsel for the petitioner would submit that in this case, due to financial difficulties, the petitioner has cancelled his GST registration with effect from 01.12.2019. This being so, the respondent issued a show cause notice dated 27.12.2023. In response to the said show cause notice, the petitioner filed a representation dated 11.01.2024 through GST portal along with relevant documents and evidence.

Thereafter, a reminder notice dated 23.03.2024 was issued; The petitioner appeared before the respondent and sought an adjournment of one week for filing the relevant documents by way of representation and the same was orally accepted by the respondent. Under the said circumstances, the respondent passed the impugned order dated 24.04.2024, stating that certain documents were not submitted for their consideration. Challenging the same, rectification application was filed seeking another personal hearing. Pursuant thereto, the respondent after a period of 6 months, had issued another notice to the petitioner for producing additional documents. Subsequently, the respondent passed the consequential impugned order of rectification dated 24.02.2025. Challenging the same, the petitioner has come forward with the present writ petition.

4. Learned Government Advocate appearing for the respondent would submit that the petitioner has not filed any documents and strongly denies the contention made by the learned counsel for the petitioner.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. Upon perusal of the order, it shows that due to the non-availability of evidence to support the contention with regard to sale effected by the petitioner, a sum of Rs.5,06,13,151/- along with penalty and interest was imposed. In the present case, learned counsel for the petitioner submitted that in the year 2019, he cancelled the GST registration due to lack of further export orders. Therefore, according to the petitioner, they are not eligible to pay any tax. At this juncture, they have produced volumnised documents, which contains more than 1000 pages. Such being the case, interest of justice warrants providing one more opportunity to the petitioner to produce relevant documents. Otherwise, the petitioner would be put to great hardship unnecessarily. Even for filing an appeal, he has to pay 10% of disputed tax. Such being the case, it would be appropriate to remit the matter to the respondent for fresh consideration. Accordingly, this Court passes the following order:

i) The impugned orders dated 24.04.2024 and

24.02.2025 are set aside and remanded back to the respondent for fresh consideration, subject to the payment of Rs.50,000/- to the credit of the Principal, Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned orders will take effect from the date of payment of the said amount.

ii) The petitioner is directed to file a physical copy of the reply/objection, within a period of two weeks from the date of payment.

(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 direction, this writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

26.08.2025

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

To

The Assistant Commissioner (ST),
Thiruvottiyur Assessment Circle,
No.32, Elephant Gate Road,
Chennai – 600 032.

<u>KRISHNAN RAMASAMY.J.,</u>
vm

W.P.No.29196 of 2025

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