IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 21.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.No.29419 of 2025**
**and**
**W.M.P.Nos.32964 & 32965 of 2025**

M/S.EXCELLENT BIRIYANI
Represented by Pranmalai Shahul Hameed,
Proprietor 5, Andiapan Street Govindan Road
West Mambalam, Chennai. ...Petitioner

Vs.

The State Tax officer (ST)
Ashok Nagar Assessment Circle, Chennai. ...Respondent

**Prayer :-**

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records on the files of the respondent in Reference No.33CVOPS3207G1ZI/ 2020-21 dated 20.02.2025 and to quash the same as invalid and illegal.

For Petitioner : Ms.S.Vishnupriya
for Mr.V.Srikanth

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

**Order**

Heard Ms.S.Vishnupriya, learned counsel appearing for the petitioner and Ms.P.Selvi, learned Government Advocate (T), who 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 passed by the respondent dated 20.02.2025 and to quash the same.

**3.** Ms.S.Vishnupriya, learned counsel appearing for the petitioner would submit that the assessment order passed by the respondent is an exparte order, as, the petitioner has not been heard before passing the same. Further, the learned counsel drawn the attention of this Court to para No.6 of the affidavit filed by the petitioner and submitted that though the respondent has sent a notice by registered post, since, the petitioner was not conversant with the GST procedures, the petitioner was not in a position to pursue the subject matter, and that, now, the petitioner has obtained appropriate instructions from the Consultant, and hence, prays that one more opportunity may be granted to the petitioner to contest the matter by filing reply and participate in the proceedings, and in the event of the impugned order is being set aside, the petitioner is ready and willing to deposit 25% of the disputed. Thus, by averring so, the learned counsel prays for appropriate orders.

**4.** Ms.P.Selvi, learned Government Advocate for the respondent would submit that in the present case, apart from uploading the notice through the Portal, the petitioner has also been served notice by registered post, as there was no reply/response forthcoming from the petitioner's side, the respondent proceeded to confirm the proposals contained in the show cause notice and passed the assessment order, and therefore, there is no fault on the part of the respondent. However, the learned Government Advocate fairly submitted that, in the event, this Court is inclined to set aside the impugned assessment order, the same may be done, subject to certain terms.

**5.** I have given due considerations to the submissions made by the learned counsel appearing for the petitioner and the learned Government Advocate for the respondent and perused the materials available on record.

**6.** This Court on perusal of the affidavit filed by the petitioner in the support of the Writ Petition, particularly, para No.6, is of the view that the act of non-filing reply and non-appearance during the personal hearing on the part of the petitioner is neither wilful nor wanton, but, due to the fact that since the petitioner was not conversant with the GST procedures, the petitioner was not in a position to pursue the subject matter and that, now, the petitioner has obtained appropriate instructions from the Consultant, and hence, seeks for one more opportunity to them contest the case before the respondent/Assessing Officer by filing reply and participating in the proceedings. Further, considering the fact that the petitioner has voluntarily come forward to deposit 25% of the disputed in the event, the impugned order is set aside, this Court, in the interest of justice, is inclined to grant one more opportunity to the petitioner to file reply and participate in the proceedings in accordance with law, by setting aside the impugned order, however, subject to certain terms. Accordingly, this Court pass/issue the following orders/directions:-

i) The impugned order dated 20.02.2025 is set aside.

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

iii) The endorsement made by the learned counsel for the petitioner as regards the petitioner's willingness to pay 25% of the disputed tax is recorded. The petitioner is granted two weeks' time to make such payment, which shall take effect from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file reply within a period of two weeks.

and

v) Thereupon, the respondent is directed to issue a notice affording an opportunity of personal hearing to the petitioner and after hearing the petitioner in full, shall decide the matter in accordance with law.

**7.** In the result, the Writ Petition is allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petition is closed

**21.08.2025**

sd

Index : yes/no
Neutral Citation : yes/no

To

The State Tax officer (ST)
Ashok Nagar Assessment Circle, Chennai.

**Krishnan Ramasamy,J.,**

sd

**W.P.No.29419 of 2025**

**21.08.2025**