IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30103 of 2025
& W.M.P.Nos.33752 & 33754 of 2025

M/S.Sri Shipping Services Private Limited
Rep by its Managing Director,
Pandian Pillai Ilangovan,
No 506, PM House, MKN Road
Alandur,Chennai 600 016

... Petitioner

Vs.

The Assistant Commissioner (ST)
Nandambakkam Assessment circle,
Station.Integrated commercial and
Registration Building,
Room No. 310, III floor,
Nandanam, Chennai- 35.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the Impugned order dated 27-08-2024 in Order No. GSTIN. 33AABCS0454N1ZD/2019-2020 issued by the respondent

For Petitioner : Mr.S.Prabakaran

For Respondent : Mr.T.N.C.Kaushik, AGP

ORDER

This writ petition has been filed against the impugned assessment order dated 27.08.2024 passed by the respondent.

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

3. The learned counsel for the petitioner would submit that in this case, a show cause notice was issued by the respondent on 22.05.2024, for which, the petitioner had file their reply on 19.06.2024. Thereafter, the assessment order came to be passed by the respondent on 19.06.2024. He would contend that the reply filed by the petitioner was not considered by the respondent in the proper manner and also no opportunity of personal hearing was granted to the petitioner while

passing the impugned assessment order, which is a clear violation of principles of natural justice. Hence, he requests this Court to set aside the assessment order passed by the respondent.

4. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that in this case, after the receipt of show case notice, the petitioner had filed their reply dated 19.06.2024. Thereafter, the personal hearing was fixed by the respondent and the same was intimated to the petitioner vide notice dated 26.06.2024. Under these circumstances, the respondent had proceeded to pass the assessment order dated 27.08.2024. Hence, he would contend that the respondent had provided sufficient opportunities to the petitioner prior to the passing of impugned order.

5. Further, he would submit that now, the only recourse available to the petitioner is to file an appeal against the impugned assessment order. Hence, he requests this Court for dismissal of this petition.

6. In reply, the learned counsel for the petitioner would submit that now, the petitioner is willing to file an appeal against the said impugned assessment order. Further, he undertakes to pay any amount over and above the statutory pre-deposit for condoning the delay in filing the appeal.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the entire materials on record.

8. In the case on hand, the show cause notice was issued by the respondent on 22.05.2024. After the receipt of said show cause notice, two reply dated 19.06.2024 was filed by the petitioner. Thereafter, the impugned order came to be passed by the respondent on 27.08.2024. According to the petitioner, the reply filed by the petitioner was not considered and no opportunity of personal hearing was provided to the petitioner while passing the assessment order.

9. On the other hand, a perusal of the impugned assessment order makes it clear that prior to the passing of the said order, the personal hearing was fixed by the respondent and the same was intimated vide notice dated 26.06.2024, however, the petitioner had not appeared before the respondent on the said date. In such case, there is no doubt that the respondent had provided sufficient opportunities to the petitioner and hence, in this case, the question of violation of principles of natural justice would not arise. Now, the only recourse available to the petitioner is to file an appeal against the impugned order.

10. In view of the above, this Court is inclined to dismiss the present petition by granting liberty to the petitioner, to file an appeal against the assessment order, on terms.

11. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

12. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 2 weeks from the date of receipt of copy of this order, subject to the payment of 20% of the disputed tax amount to the respondent, as agreed by the petitioner (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount). In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

13.08.2025

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

To

The Assistant Commissioner (ST)
Nandambakkam Assessment circle,
Station.Integrated commercial and
Registration Building,
Room No. 310, III floor,
Nandanam, Chennai- 35.

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.30103 of 2025
& W.M.P.Nos.33752 & 33754 of 2025

13.08.2025