IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30251 of 2025
& W.M.P.Nos.33936 & 33938 of 2025

Tvl.Mamooth Electronics And Communications
Represented by its Proprietor
Mr. Varusai Mohammed Badusha Ibrahim,
Old No. 697, Mannurpet, MTH Road,
Padi, Chennai-50.

... Petitioner

Vs.

1. Joint Commissioner (ST)
GST Appeals, Chennai- 35.

2. Deputy State Tax Officer- 2
Commercial Taxes Department,
Integrated Commercial Taxes Building,
T.S.No.2, Government Farm Village,
Nandanam, Chennai-035.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the impugned assessment order dated 17.11.2023 for the assessment year 2017-18 in respect of GSTIN No.33AJEPB0813D2Z6, passed by the 2nd respondent and quash the same

For Petitioner : Ms.K.Subhashini,
for M/s.Chennai Law Associates

For Respondent : Ms.P.Selvi, GA

ORDER

This writ petition has been filed challenging the impugned order dated 17.11.2023 passed by the respondent.

2. Ms.P.Selvi, learned Government Advocate, 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, though the notices were served on the petitioner by the respondent, the Account of the petitioner had failed to inform with regard to the said notices to the petitioner. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity

of personal hearing to the petitioner. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount, to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent had duly served the notices to the petitioner. However, the petitioner had failed to avail the opportunity and file their reply to the show cause notice. Under these circumstances, the impugned assessment order came to be passed. Hence, she requests this Court to pass appropriate orders.

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

7. In the case on hand, it is evident that the show cause notice was duly served to the petitioner. However, due to the failure on the part of the petitioner's Accountant, the petitioner had remained unaware of the said notice. In such case, as rightly contended by the respondent, this Court cannot find fault on the part of the respondent in serving the notice. However, the fact remains that the assessment order was passed in *ex parte*, i.e., the petitioner had neither filed their reply nor appeared for personal hearing.

8. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, in the interest of justice, this Court is inclined to set aside the impugned order dated 17.11.2023 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 17.11.2023 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the

respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(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.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

13.08.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

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