IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **23.04.2025**

CORAM :

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

Writ Petition No.29786 of 2024
and W.M.P.Nos.32475 & 32476 of 2024

M/s.Balaji Engineering,
Rep. by its
Prop.Mr.Malli Rajeshwar Reddy,
No.18, 3rd Floor, Quiens Castle,
Laxmi Nagar, Nanganallur,
Chennai, Tamil Nadu - 600 061. ... Petitioner

Vs.

1.The Deputy State Tax Officer - 2,
Nanganallur Assessment Circle,
No.571, Integrated Commercial Taxes and Registration Department,
(South Tower), Room No.224, 2nd Floor,
Anna Salai, Nandanam, Chennai - 35.

2.The Superintendent of GST & Central Excise,
Range IV, Alandur Division,
South Chennai Commissionerate,
First Floor, MHU Complex,
692, Anna Salai, Nandanam,
Chennai - 600 035. … Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorari, call for the Forms DRC - 07 in GSTIN:33ADGPV2628A1ZV/2017-2018 dated 18.12.2023, (hereinafter called as "Impugned Order") passed by the first respondent and quash the same.

For Petitioner	:	Mr.A.Dhamodaran
For Respondent 1	:	Mr.T.N.C.Kaushik, Additional Government Pleader (Tax)
For Respondent 2	:	Mr.R.P.Pragadish, Senior Standing Counsel

ORDER

Challenging the order dated 18.12.2023 passed by the first respondent relating to the assessment year 2017-2018, the petitioner had filed the present Writ Petition.

2. The learned counsel for the petitioner submitted that the second respondent has issued a show cause notice to the petitioner on 23.12.2022, for which, the petitioner had submitted its detailed reply on 29.03.2023.

Thereafter, the 2nd respondent issued an Order in Original No.13/2023 on 30.06.2023, initiating recovery proceedings and subsequent proceedings for April 2018 to March 2019. It is also submitted that the 1st respondent also initiated parallel proceedings issuing show cause notices, in response, the petitioner had submitted its replies for all the show cause notices, defending all issues raised by the Department. However, without considering the merits of the case and not providing sufficient personal hearing, the assessment order dated 18.12.2023 was passed by the first respondent.

3. It was further submitted that the petitioner is ready and willing to pay 25% of the disputed tax and that he may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal, to which the learned Additional Government Pleader appearing for the respondents does not have any serious objection.

4. Heard both sides and perused the materials available on record.

5. Considering the above submissions made by the learned counsel on either side and taking into consideration the undertaking given by the petitioner that the petitioner shall deposit 25% of the disputed tax, which was not objected to by the learned Additional Government Pleader, this Court is inclined to set-aside the impugned order with terms, by issuing the following directions:-

(i) The impugned order dated 18.12.2023 passed by the first respondent is set aside and the matter is remanded to the Authority concerned for fresh consideration, subject to the payment of 25% of the disputed taxes as admitted by the learned counsel for the petitioner and the respondents, within a period of two weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondents shall consider the same and issue a 14 days clear notice by fixing the date for 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.

6. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

23.04.2025

jd
Index : Yes/No
Speaking Order : Yes/No
Neutral Citation : Yes/No
Internet : Yes
To:
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Nanganallur Assessment Circle,
No.571, Integrated Commercial Taxes and Registration Department,
(South Tower), Room No.224, 2nd Floor,
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2.The Superintendent of GST & Central Excise,
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First Floor, MHU Complex,
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Chennai - 600 035.

KRISHNAN RAMASAMY, J.

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W.P.No.29786 of 2024

23.04.2025