IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30740 of 2025
& W.M.P.Nos.34440 & 34441 of 2025

S Square Ply and Laminate
rep by proprietrix v sasikala
Old No. 69, New No. 10,
Ground Floor, Sattannan Street,
Choolai, Chennai, Tamil Nadu

... Petitioner

Vs.

Deputy State Tax Officer
Choolai Assessment Circle,
Choolai North Iii, Chennai North
Tamilnadu

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for records of the assessment proceedings in reference No ZD330225105880S dated 12.02.2025 for the year 2020-21 and to quash this impugned order passed therein as illegal and direct the respondent to pass fresh orders as per the Circular Instructions issued by the Government of India Finance Department Circular No. 183/15/27.12.2022 GST dated 27.12.2022 after providing an opportunity of personal hearing to the petitioner in this case

For Petitioner : Mr.C. Baktha Siromoni

For Respondent : Ms.Amirta Poonkidi Dinakaran GA

ORDER

This writ petition has been filed challenging the impugned order dated 12.02.2025 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, 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, after the receipt of show cause notice, the petitioner had sought time for filing their reply. However, without providing any such time for filing reply, the impugned order came to be passed by the respondent, which is violation of principles of natural justice. Hence, this writ petition.

4. Further, he would submit that the petitioner is willing to pay

25% of the disputed tax amount to the respondent. In this regard, he had also made an endorsement in the case bundle. 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. In reply, the learned Government Advocate appearing for the respondent had confirmed the above submissions made by the petitioner and requests this Court to pass appropriate orders.

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

7. In the case on hand, the show cause notice dated 23.11.2024 was issued by the respondent. After the receipt of said notice, the petitioner had sought for time to file their reply vide letter dated 20.12.2024. Thereafter, once again they sought time for filing reply vide letter dated 09.01.2025. However, the respondent had neither considered the requests made by the petitioner nor provided any time for filing the

reply. Under these circumstances, the impugned assessment order came to be passed by the respondent in violation of principles of natural justice and hence, the said order is liable to be set aside.

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 and with regard to the same, he had also made an endorsement in the case bundle. In such view of the matter, this Court is inclined to set aside the impugned assessment order passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned assessment order 12.02.2025 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.
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> (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.

21.08.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

Deputy State Tax Officer
Choolai Assessment Circle,
Choolai North Iii, Chennai North
Tamilnadu

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