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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31317 of 2025
& W.M.P.Nos.35041 & 35040 of 2025

Sri Arunai Agencies
Represented by its Partner
J.Thiyagarajan
No.25, 10th New Street,
Tiruvannamalai 606 601.

... Petitioner

Vs.

The Assistant Commissioner ST
Thiurvannamalai Assessment Circle I
Integrated Commercial Tax Bulding
1st Floor, Collectorate Master
Complex,Vengikal,
Tiruvannamalai 606 604.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the respondent in Show Cause Notice in GST DRC 01 dated 19.09.2024 and the consequential order in GSTIN 33ACKFS3294E1Z1/2018-2019 along with DRC 07 dated 27.06.2025 and quash the same

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For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.V.Prashanth Kiran, GA

ORDER

This writ petition has been filed challenging the impugned show cause notice dated 19.09.2024 and the consequential impugned assessment order dated 27.06.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice dated 19.09.2024 was issued by the respondent, for which, a detailed reply dated 07.03.2025 was filed by the petitioner. Thereafter, the impugned order dated 27.06.2025 came to be passed by the respondent, wherein three issues were dropped out of five issues. Further, he would submit that the said assessment order was passed by the respondent without considering the reply filed by the petitioner in a proper manner and hence, he requests this Court to set aside the said impugned order.

3. In reply, the learned Government Advocate appearing for the

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respondent would submit that in this case, the reply filed by the petitioner was duly considered by the respondent while passing the impugned order and the respondent has also elaborately discussed about each and every objections raised by the petitioner. Hence, he would contend that the question of non-consideration of reply will not arise and prays for dismissal of this petition. Further, she would suggest that since the petitioner is well within the period of limitation for filing an appeal, they can very well challenge the assessment order by way of filing an appeal before the appellate authority.

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

5. In the case on hand, initially, a show cause notice was issued on 19.09.2024, whereby 5 issues were raised by the respondent. Upon receipt of the said show cause notice, a detailed reply was filed by the petitioner on 07.03.2025. Thereafter, the impugned order dated 27.06.2025 came to be passed, wherein, the respondent had confirmed

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two issues and dropped the other three issues.

6. According to the petitioner, the respondent had not considered the reply filed by the petitioner in a proper manner and they had passed a non-speaking order. However, on perusal of the impugned order, it is crystal clear that the respondent had duly considered the reply filed by the petitioner and elaborately discussed with regard to each and every objections raised therein. After the due consideration, being satisfied with the said reply, the respondent had dropped the proceedings with regard to the three demands, which were raised in the show cause notice. In such case, this Court does not find any substance in the submissions made by the petitioner and hence, the impugned order passed by the respondent does not need any interference of the Court.

7. As rightly suggested by the learned Government Advocate, since the petitioner is well within the period of limitation, this Court is inclined to grant liberty to the petitioner to file an appeal against the assessment order.

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8. Accordingly, this writ petition is dismissed by granting liberty to the petitioner to file an appeal against the assessment order. No cost. Consequently the connected miscellaneous petitions are also closed.

22.08.2025

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

To

The Assistant Commissioner ST
Thiurvannamalai Assessment Circle I
Integrated Commercial Tax Bulding
1st Floor, Collectorate Master
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KRISHNAN RAMASAMY.J.,

nsa

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