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W.P.No.31492 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31492 of 2025
& W.M.P.Nos.35254 & 35255 of 2025

Tvl.Shrimand Kushwaha
Rep by its Proprietor Mr.Shrimand Kushwaha,
No.50/51, Sundaram Street, Arul Nagar,
Chinna Kuladai, Thirverkadu, Chennai- 077.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Avadi Assessment Circle,
Wall Tax Road, Chennai- 03.

... 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 Respondent in order dated 03.10.2024 in GSTIN 33AWOPK0420G1ZX/ 2023-24 bearing Reference No. ZD331024014131E and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner : Ms. C Rekhakumari

For Respondent : Ms.P. Selvi, GA



W.P.No.31492 of 2025

ORDER

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This writ petition has been filed challenging the impugned order dated 03.10.2024 passed by the respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents. 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 filed his reply along with some of the supporting documents. Thereafter, though the respondent had accepted the contentions of the petitioner, due to non-availability of some documents, they had rejected the aforesaid reply filed by the petitioner and passed the impugned order by confirming the proposals contained in the show cause notice.

4. Further, he would submit that the respondent had already



W.P.No.31492 of 2025

WEB COPY

recovered the entire demand amount, including interest and penalty, from the petitioner. Hence, he seeks for one last opportunity to submit all the relevant documents and present their case before the respondent.

5. In reply, the learned Government Advocate appearing for the respondent had confirmed the above submissions made by the petitioner and would submit that the impugned order came to be passed only after providing sufficient opportunities to the petitioner, in which case, if the petitioner is aggrieved over the said impugned order, they can very well approach the Appellate Authority by way of filing an appeal. Hence, she 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 issue is pertaining to the failure on part of the petitioner in production of documents while filing their reply to the



W.P.No.31492 of 2025

WEB COPY

show cause notice. Due to the non-availability of some of the documents, the respondent had rejected the reply filed by the petitioner and passed the impugned order. Now, it was submitted by the petitioner that he is ready and willing to produce all the relevant documents and hence, he prays this Court to grant an opportunity to establish his case before the respondent.

8. Further, it was submitted by the petitioner that the respondent had already recovered the entire demand amount, including interest and penalty, from the petitioner. In such view of the matter, in the interest of justice, this Court feels that it would be appropriate to provide an opportunity to the petitioner to establish their case before the respondents. Therefore, this Court is inclined to set aside the impugned order passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 03.10.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their additional reply/objection, if any, along with all the required



WEB COPY



W.P.No.31492 of 2025

documents within a period of three weeks from the date of receipt of a copy of this order.

(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.

11. 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
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WEB COPY



W.P.No.31492 of 2025

KRISHNAN RAMASAMY.J.,

nsa

To

The Assistant Commissioner (ST) (FAC)
Avadi Assessment Circle,
Wall Tax Road, Chennai- 03.

W.P.No.31492 of 2025
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