



W.P.No.31203 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31203 of 2025
& W.M.P.Nos.34942 & 34943 of 2025

M/s.Sree Raghavendra Electric
Services Private Limited,
Rep. by its Authorised Signatory,
Mr.R.Arjun Kumar,
Old No.37A, New No.32, Kesari Nagar,
6th Street Extension, Adambakkam,
Chennai 600 088.

... Petitioner

Vs.

The Superintendent, Range III,
Alandur Division,
Chennai South Commissionerate,
I Floor, MHU Complex,
692 Anna Salai,
Nandanam, Chennai - 600 035.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari calling for the records on the file of
the respondent in GST: 33AAYCS9915K1ZG/2020-21 dated 27.02.2025
and quash the same.



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For Petitioner : Mr.S.Kanmani Annamalai

For Respondent : Mrs.Revathi Manivannan,
Senior Standing Counsel (T)

ORDER

This writ petition has been filed challenging the impugned order dated 27.02.2025 passed by the respondent.

2. Mrs.Revathi Manivannan, learned Senior Standing Counsel, 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, initially, the show cause notice was issued by the respondent on 27.11.2024, for which, the detailed reply was filed by the petitioner on the same day. Thereafter, the impugned assessment order came to be passed by the respondent, whereby they had confirmed the mismatch of GSTR-2A and GSTR-3B. Hence, he would contend that the demand raised in the impugned order is wrong and unsustainable and prays this Court to set aside the said impugned order.



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4. On the other hand, the learned Senior Standing Counsel appearing for the respondent had strongly opposed for the request made by the petitioner and would submit that in this case, the impugned order came to be passed by the respondent after providing sufficient opportunities to the petitioner, but the petitioner failed to appear before the assessing officer. Further, she would submit that if the petitioner is aggrieved over the original order, the only recourse available to them is to file an appeal against the same.

5. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent and also perused the materials available on record.

6. In the case on hand, initially, the show cause notice was issued by the respondent on 27.11.2024, for which, the detailed reply was filed by the petitioner on the same day itself. Subsequently, the impugned assessment order came to be passed by the respondent on 27.02.2025



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after affording the opportunity of personal hearing to the petitioner.

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When such being the case, it is clear that the respondent has provided sufficient opportunities to the petitioner prior to the passing of impugned order and hence, no question would arise with regard to the violation of principle of natural justice.

7. In such view of the case, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

8. While dismissing this petition, this Court passes the following order:-

(i) The petitioner is at liberty to file an appeal, against the assessment order dated 27.02.2025, before the concerned Appellate Authority, within a period of four weeks from the date of receipt of a copy of this order, on condition that the petitioner shall deposits 15% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit



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for filing the appeal along with additional 5% of disputed tax amount).

(ii) The petitioner is also directed to payment a sum of Rs.10,000/- to the credit of the Principal, Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of one week from the date of receipt of a copy of this order.

(iii) In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

Accordingly, this writ petition is dismissed. No costs.

Consequently, the connected miscellaneous petitions are also closed.

22.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,
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To

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