IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-08-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 31819 of 2025
AND
WMP NO. 35625 OF 2025,WMP NO. 35626 OF 2025

M/s.Chennai Hosiery,
Represented by its Proprietor
Mr. Balaji Manikandan, Flat.No.8 17,
Singara Thottam 2nd Lane, Old
Washermenpet, Chenai 600 021.

Petitioner(s)

Vs

The State Tax Officer,
Royapuram Assessment Circle,
No.32, Integrated Commercial Taxes
Building, Room No.213,
Elephant Gate Bridge Road,
Chennai-600 003.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records of the respondent in GSTIN 33APEPM9406R1ZC/2020-21 dated 12/02/2025 and quash the same and further direct the respondent to grant a real, reasonable and effective opportunity to file objections supported by records and thereafter consider the same after grating an personal hearing and pass such orders in accordance with the provisions of the Goods and Service Tax Act,2017.

For Petitioner(s): Mr.P.Arumugam

For Respondent: Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 12.02.2025, passed by the respondent relating to the Tax Period 2020-21 and to quash the same.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner have not received any physical copy of the show cause notice and also personal hearing notice. The show cause notice dated 23.11.2024 was uploaded in the GST Portal tab. In response, the petitioner made a adjuronment request through reply dated 22.12.2024, seeking another one month time to produce the relevant documents for the ITC claim. The respondent on 07.02.2025 issued a reminder notice through GST portal and proceeded to pass the impugned assessment order dated 12.02.2025. The petitioner was not aware of the issuance of reminder notice dated 07.02.2025 since it was not served through any other mode of service. The respondent issued only one reminder notice on 07.02.2025 in the GST portal by fixing a personal hearing on 11.02.2025 and proceeded to pass the assessment order on the very next day, failing to issue other two reminder notices. The respondent ought to have taken recourse to serve the proceedings through other modes when there was no response for the reminders.

5.However, he would further submit that the petitioner is ready and willing to pay 25% of the disputed tax demand in respect of the impugned assessment period and he has also made an endorsement to that effect and hence, prayed to set aside the impugned order directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

6.Learned Government Advocate appearing for the respondent would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

7.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the repondent and perused the materials available on record.

8.Considering the above submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and upon perusal of the materials, it is evident that the impugned show cause notice was uploaded on the GST Portal Tab. According to the petitioner, though the petitioner sought time to file their reply along with documents to the said show cause notice, they could not procure the relevant document in time and the petitioner was not aware of the reminder notice uploaded in the GST portal.

9.In such circumstances, this Court is of the view that the petitioner being aware of the show cause notice issued in the GST portal and after taking adjuornment in the impugned proceedings, cannot take a stand that they were not aware of the reminder uploaded in the portal. Though the impugned assessment order dated 12.02.2025 has been passed after granting the time sought by the petitioner for filing their reply and after issuing a reminder notice dated 07.02.2025, taking note of the fact that the impugned assessment order has been passed in *ex parte* and in the interest of justice, this Court is inclined to grant one more opportunity to the petitioner. Hence, this Court is inclined set-aside the impugned order with terms, by issuing the following directions:-

(i) The order impugned herein is set aside on condition that the petitioner deposits 25% of the disputed tax amount in respect of the impugned assessment period, as agreed by the petitioner, within a period of four 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 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.

10.With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

26-08-2025

rst

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

To

The State Tax Officer,
Royapuram Assessment Circle,
No.32, Integrated Commercial Taxes
Building, Room No.213,
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KRISHNAN RAMASAMY J.

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