IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 26.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.31959 of 2025
and
W.M.P.No.35792 & 35793 of 2025

SAHARA EXPRESS COURIER PRIVATE LIMITED
Represented by its Director Mr.Chitrarasu
No.20/32, Kamdar Nagar, 1st Street,
Nungambakkam, Chennai 600 034. ..Petitioner

Vs.

The State Tax Officer
Formerly Known as Commercial Tax Officer
Nungambakkam Assessment Circle,
NO. 88, MAYOR RAMANANDHAN SALAI
CHETPET CHENNAI-600 031. ..Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the Respondent order in Reference Number ZD 330 225 278 523G/2020- 21 dated 26.02.2025 and to quash the same.

For Petitioner : M/s.V.Vijayalakshmi

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate (T)

Order

Heard M/s.V.Vijayalakshmi learned counsel appearing for the petitioner and Ms.Amirta Pandian, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 26.02.2025.

3. The learned counsel for the petitioner would submit that all the notices/communications, which culminated in the impugned order were merely uploaded in the GST portal, therefore, the petitioner was not aware of such notices and only when the petitioner received a phone call from the respondent-Department demanding payment of tax arrears, the petitioner came to know of the impugned order, immediately thereafter, the petitioner preferred a Statutory Appeal against the impugned order before the Deputy Commissioner (ST) along with 10% pre-deposit of tax demand, but the same came to be rejected by the Deputy Commissioner (ST) on the ground of delay, hence, the petitioner is before this Court challenging the assessment order.

3.1 Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside. It is further submitted that the petitioner is ready and willing to deposit 15% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and an endorsement to that effect is also made in the Writ Petition today, and therefore, seeks appropriate orders.

4. The learned Government Advocate (T) for the respondent fairly submitted that since the petitioner has already deposited 10% of the disputed tax while preferring appeal and has now voluntarily came forward to deposit 15% of the disputed tax, this Court may pass appropriate orders, as it deems fit and proper.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. Admittedly, there is no dispute on the aspect that the impugned Assessment Order passed by the respondent dated 26.02.2025 is an ex parte order, as the petitioner has not been heard before passing the same, since, all the notices/communications, which culminated in the impugned assessment order have been merely uploaded in the GST Portal, which, the petitioner was not aware and only when the respondent-Department intimated the petitioner regarding the payment of tax arrears in pursuance of the impugned assessment order, the petitioner came to know of the assessment order, immediately thereafter, the petitioner has preferred Appeal against the impugned order, however, the Deputy Commissioner dismissed the Appeal on the ground that the same has been filed beyond the condonable period of limitation, which necessitated the petitioner to approach this Court, challenging the assessment order.

6.1 Therefore, in the light of the above facts and circumstances of the case, this Court is inclined to set aside the impugned assessment order passed by the respondent/Assessing Officer, as the same suffers from violation of principles of natural justice. Thus, once the order is passed in violation of principles of natural justice, this Court cannot impose any condition, requiring the petitioner to make any deposit. However, considering the fact that the petitioner is ready and willing to pay 15% of the disputed tax, in the event, the impugned assessment order is set aside, this Court is inclined to pass/issue following the orders/directions:-

i) The impugned order dated 26.02.2025 passed by the respondent is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The endorsement made by the learned counsel for the petitioner as regards the petitioner's willingness to pay 15% of the disputed tax is recorded. The petitioner is granted two weeks' time to make such payment, which shall take effect from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.

v) Thereupon, the respondent is directed to consider the reply and after affording an opportunity of personal hearing to the petitioner, shall decide the matter in accordance with law.

7. In the result, the Writ Petition is disposed of on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

26.08.2025

sd

Index : yes/no
Neutral Citation : yes/no

To
The State Tax Officer
Formerly Known as Commercial Tax Officer
Nungambakkam Assessment Circle,
NO. 88, MAYOR RAMANANDHAN SALAI
CHETPET CHENNAI-600 031.

Krishnan Ramasamy,J.,

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