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W.P.No.32900 & 32901 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos. 32900 & 32901 of 2025

and

W.M.P.Nos. 36875, 36876, 36879, 36881 & 36882 of 2025

Mohamed Ibrahim Amanullah Khan,
Proprietor of M/s.Aman Furniture,
Door No. L10, Ground Floor,
SIDCO Industrial Estate, 1st Main Road,
Kodungaiyur, Chennai,
Tamil Nadu – 600 118.

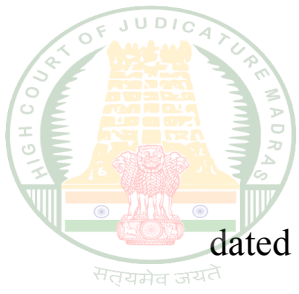
...Petitioner in both petitions

Vs.

The Assistant Commissioner (ST) (FAC),
Kodungaiyur Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai – 600003.

...Respondent in both petitions

Prayer in W.P.No. 32900 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records in File No.ZD330724026264M in the files of the respondent, quash the impugned rectification rejection order



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dated 02.07.2024 and further direct the respondent to rectify the assessment order dated 27.06.2023.

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Prayer in W.P.No. 32901 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records in GSTIN No: 33AGQPA1915N1ZD/2021-22 on the files of the respondent and quash the impugned order dated 27.06.2023 with the reference no.ZD330623126066P for the FY 2021-22 as arbitrary, void.

For Petitioner : Mr.S.Ramamurthy for Ms.Suryaa R
in both petitions

For Respondent : Ms.P.Selvi
Government Advocate (Tax)
in both petitions

Common Order

Ms.P.Selvi, learned Government Advocate (Tax), 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 Petitions is to the impugned assessment order dated 27.06.2023 passed by the respondent for the FY 2021-22 and to



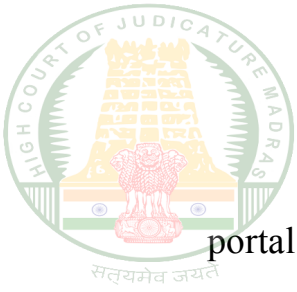
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quash the same and also to the impugned rectification rejection order dated

02.07.2024.

3. The learned counsel for the petitioner would submit that the respondent has issued a show cause notice in Form DRC 01 on 31.03.2023. He would submit that though the reply was filed physically for the show cause notice issued, the respondent passed the impugned order as if no reply was filed and none appeared for the personal hearing. However, he would submit that since the petitioner was not able to file the reply through the portal then, he was compelled to file the same physically and the same not considered while passing order. Even in the application for rectification, he has categorically mentioned the reason that due to the technical error in the GST portal, the petitioner was unable to upload its reply online and had submitted the reply physically before the respondent. However, without considering the same the rectification application also rejected.

4. The learned Government Advocate (T) appearing on behalf of the respondents would submit that the reply was not uploaded in the online



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portal and, if the petitioner submitted the reply in online portal, the same would be considered.

5. In the present case, the petitioner was sought to be uploaded the reply through online portal but, due the technical reason, he was unable to upload the same. In such being the case, the respondent is supposed to have accepted the reply filed by the petitioner physically when he personally appeared but, the respondent however, proceeded to pass the order citing no reply was filed through online. When the petitioner was unable to upload the reply through online and submitted the same physically, the respondent ought to have accepted the same but, passing impugned orders without considering the reply filed and citing reason that no reply was filed is not fair on the part of the respondent. Even, the rectification application filed also rejected, citing the same reason. Therefore, this Court finds that the impugned order and the rectification order passed by the respondent is liable to set aside.



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WEB COPY 6. Hence, this Court is inclined to set-aside the impugned order with terms, by issuing the following directions:-

i) The impugned order passed by the respondent dated 27.06.2023 and the rejection order dated 02.07.2024 are set aside

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

iii) The respondent is directed to permit the petitioner to file his reply through online portal.

iv) The petitioner is directed to file a reply along with supportive documents in online portal within a period of two weeks.

v) In the event, the petitioner is again facing any difficulties in filing his reply through online, the reply already submitted physically by the petitioner shall be considered.

vi) Thereupon, the respondent is directed to consider the reply and shall issue a clear 7 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.



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WEB COPY 7. With the above observations & directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

29.08.2025

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Index : yes/no

Neutral Citation : yes/no



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To

The Assistant Commissioner (ST) (FAC),
Kodungaiyur Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai – 600003.



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Krishnan Ramasamy,J.,

KKN

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