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IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 23.07.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.35830 & 35837 of 2024
and
W.M.P.Nos.38691, 38693, 38696 & 38699 of 2024

Gokul Medicals
rep. by its Proprietor, Krishnan Selvam.
...Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (ST) (FAC)
Office of the Assistant Commissioner,
Nanganallur Assessment Circle
Chennai – 600 035. ...Respondent in both W.Ps.

Prayer in W.P.No.35830 of 2024:-

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 impugned proceedings of the respondent herein in GSTIN: 33CVZPS0954D1Z5/2019-2020 dated 15.07.2024 along with its consequential summary order in Ref.No.ZD3307241865552 dated 15.07.2024 for the tax period April, 2019-March, 2020 and to quash the same.

Prayer in W.P.No.35837 of 2024:-

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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 impugned proceedings of the respondent herein in GSTIN: 33CVZPS0954D1Z5/2019-2020 dated 27.08.2024 along with the summary proceedings in Ref.No.ZD330824245750E also dated 27.08.2024 for the tax period April, 2019-March, 2020 and to quash the same.

For Petitioner in both W.Ps : Mrs.S.Premalatha
for M/s.R.Hemalatha

For Respondent in both W.Ps. : Mr.T.N.C.Kaushik
Additional Government Pleader (T)

Common Order

The challenge in Writ Petition No.35830 of 2024 is to the order passed by the respondent dated 15.07.2024 along with its consequential summary order dated 15.07.2024 for the tax period April, 2019-March, 2020 and to quash the same.

1.1 Writ Petition No.35837 of 2025 is filed to seeking to quash the order passed by the respondent dated 27.08.2024 along with the summary

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proceedings dated 27.08.2024 for the tax period April, 2019-March, 2020.

2. Since the issue involved in both Writ Petitions is one and the same, they were heard together and disposed of vide this Common Order.

3. The learned counsel appearing for the petitioner would submit in respect of the very same issue, two show cause notices were issued and two assessment orders were passed, which per se, shows the non-application of mind on the part of the respondent; that insofar as assessment order dated 15.07.2024, though the petitioner filed reply dated 10.08.2022, by uploading the same in the Portal dated 01.09.2022, however, final assessment order has been passed on 15.07.2024 by stating that the petitioner has neither filed reply nor submitted required documents, and therefore, proposals contained in the show cause notice are confirmed ; that insofar as another assessment order passed by the respondent dated 27.08.2024 is concerned, the petitioner filed a Rectification Petition, pursuant to which, proceedings in respect of the assessment order dated 27.08.2024 were dropped since already assessment order in respect of the same issue was passed on 15.07.2024 and hence, prayer sought for in W.P.No.35837 of 2024 has become infrucutous.

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Therefore, the learned counsel prays for setting aside the impugned order dated 15.07.2024.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader for the respondent would submit that since the reply filed by the petitioner was not supported by any documentary evidence, the reply was not considered by the respondent.

5. In reply, the learned counsel for the petitioner would submit that had the respondent gone through the reply, the question of non payment of tax itself would not arise, however, stated that whatever documents, the respondent is need of are very much available on the Portal, and at any point of time, the respondent can gothrough the same.

6. Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader for the respondent and perused the materials placed on record.

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7. A show cause notice in Form DRC-01A was issued by the respondent dated 29.06.2022, to which, the petitioner filed reply dated 10.08.2022, by uploading the same in the Portal dated 01.09.2022, however, final assessment order has been passed on 15.07.2024 by stating that despite provision of several opportunities, the petitioner has neither filed reply nor submitted required documents, and therefore, proposals contained in the show cause notice are confirmed. Subsequently, based on the same show cause notice, in respect of the same set of facts, another assessment order was passed by the respondent on 27.08.2024. Hence, the petitioner filed a Rectification Petition, pursuant to which, proceedings in respect of the assessment order dated 27.08.2024 were dropped.

8. Therefore, as rightly contended by the learned counsel for the petitioner that the impugned order dated 15.07.2024 passed by the respondent is an outcome of non-application of mind, inasmuch as, the petitioner has filed reply along with relevant documents by uploading the same through the Portal on 01.09.2022, but, the respondent without

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considering the same, passed the impugned order holding that the petitioner has neither filed reply nor the documents and also proceeded to pass another assessment order dated 27.08.2024 in respect of the same issue, which is not sustainable. However, pursuant to the Rectification Petition filed by the petitioner, the assessment order dated 27.08.2024 were dropped on 10.12.2024, the W.P.No.35837 of 2024 has become infructuous.

9. In the light of the above, this Court is inclined to pass/issue the following orders/directions:-

i) The order impugned in W.P.No.35830 of 2024 is set aside. Consequently, the matter is remanded back to the respondent for re-consideration, in which case, the respondent is directed to consider the reply along with documents filed by the petitioner dated 01.09.2022. In the event, the petitioner intends to file any additional documents, the petitioner shall filed the same within a period of three weeks from the date of receipt of copy of this order, which shall also gone into by the respondent before passing orders.

ii) So far as the order impugned in W.P.No.35837 of 2024 is concerned, taking into consideration of the submission made by the learned counsel for the petitioner that the Petition filed by the petitioner seeking rectification of the assessment order dated 27.08.2024 was considered and

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vide order dated 10.12.2024, the proceedings in respect of the assessment order dated 27.08.2024 was dropped, the Writ Petition is dismissed as having become infructuous.

10. In the result, W.P.No.35830 of 2024 is allowed on the aforesaid terms and W.P.No.35837 of 2024 is dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petitions are closed.

23.07.2025

sd

Index : yes/no
Neutral Citation : yes/no

To

The Assistant Commissioner (ST) (FAC)
Office of the Assistant Commissioner,
Nanganallur Assessment Circle
Chennai – 600 035.

Krishnan Ramasamy,J.,
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