



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 38867 of 2025

and

WMP Nos.43499 & 43501 of 2025

M/s.Ganga Mart Super Market,
Represented by its Partner,
23A, A Block, Housing Board Colony,
Kovaipudur, Coimbatore 641 042.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Perur Assessment Circle, Coimbatore I,
CT Building First Floor,
Dr.Balasundaram Road,
Coimbatore 641 018.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the impugned order on the file of Respondent vide GSTIN:33AAVFG2466K1ZX/2020-21 dated 14.02.2025 and quash the same.



For Petitioner(s): Mr.J.Madhusuthanan

For Respondent: Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 14.02.2025. The impugned order has preceded with notice in Form DRC-01 dated 23.11.2024, to which, the petitioner had filed its reply on 23.12.2024. The petitioner's reply has been considered and thereafter, the impugned order has been passed.



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4. The learned counsel for the petitioner submits that the impugned order has been passed in gross violation of principles of natural justice, as no opportunity of personal hearing was granted to the petitioner.

5. However, reading of the reply to the show cause notice in Form GST DRC-06 dated 23.12.2024 indicates that the petitioner has not opted for personal hearing. It appears that the personal hearing opportunity was also granted to the petitioner. However, the petitioner had failed to take advantage of the same.

6. Considering the same, the relief sought in this writ petition cannot be granted. However, liberty is granted to the petitioner to file a statutory appeal, within a period of thirty (30) days from the date of receipt of a copy of this order, subject to the petitioner depositing 25% of the disputed tax in cash from Petitioner's Electronic Cash Register. In case, if any appeal is preferred by the petitioner along with pre-deposit within such time, the Appellate Authority



shall consider and dispose of the appeal on merits without insisting upon limitation.

7. With the above observations and directions, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

17-10-2025

Jd

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

To

The Assistant Commissioner (ST)
Perur Assessment Circle, Coimbatore I,
CT Building First Floor,
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C.SARAVANAN J.
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