IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39111 of 2025
and
W.M.P. Nos. 43881 & 43883 of 2025

M/s. Saraswathi Construction,
Represented by its Partner,
Abhishek Selvam ...Petitioner

Versus

The Assistant Commissioner (ST),
Omalur Assessment Circle,
Salem Zone – 2, Salem Division,
02-1, 15th ward, Periyamariyamman Kovil Backside,
Viswam Building, Omalur,
Salem, Tamil Nadu. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records in GSTIN No: 33ACUFS3258A1Z3/2021-21 on the file of the respondent and quash the impugned order dated 21.02.2025 with the Reference No. ZD3302252202630 for the FY 2020-21.

For Petitioner : Mr. S. Ramamurthy

For Respondent : Ms. Amirtha Poonkodi Dinakaran, Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondent.

2. The Petitioner has challenged the impugned order dated 21.02.2025. Learned counsel for the Petitioner submits that although the impugned order refers to a show cause notice dated 26.11.2024, it was never communicated to the Petitioner. Learned counsel for the Petitioner has referred to a screenshot from the GST Portal to show that the notice was never communicated to the Petitioner. Therefore, it is submitted that the impugned order is liable to be interfered with, as it has been passed in gross violation of the principles of natural justice.

3. In fact, this case was listed for admission on 16.10.2025 and it was adjourned for the Respondent to verify whether the aforesaid notice was indeed uploaded or not. Learned counsel for the Respondent has produced a screenshot from the web portal to indicate that the show cause notice was indeed uploaded on 26.11.2024.

4. Learned counsel for the Petitioner has placed reliance on the decision of the Orissa High Court in Ms.OLA Fleet Technologies Private Limited vs. State of Odisha and Another, vide order dated 18.09.2025 in W.P.(C).No.17650 of 2025, wherein, under similar circumstances, the Court had interfered.

5. However, in the present case, there are disputed questions of fact as to whether the notice was indeed issued or not. However, there are *prima facie* indications that notice was issued.

6. That apart, the impugned order is dated 21.02.2025, however, the Petitioner has not approached this Court immediately. In fact, the averments in the affidavit indicate that the Petitioner had received the impugned order on the web portal but did not choose to redress its grievance earlier, as the physical copy was not communicated to the Petitioner, and the impugned order received was only an electronic record.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, and taking into account the fact that no reply was filed to the show cause notice, this Court is inclined to remit the case back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

8. The impugned order dated 21.02.2025 shall be treated as an addendum to the show cause notice dated 26.11.2024. The Petitioner shall file a reply to the show cause notice dated 26.11.2024. In case the Petitioner is unable to download the show cause notice at this stage, it is open to the Petitioner to seek a physical copy of the same from the Respondent and file a reply within such time. The Respondent shall also facilitate the same.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 21.02.2025.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

C.SARAVANAN, J.

AT

To
The Assistant Commissioner (ST),
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