IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39991 of 2025
and
W.M.P.Nos.44916 and 44917 of 2025

Sri Sai Solutions,
Represented by its Proprietor – Dashgopi
No.28, Visak Avenue,
Vallikallamedu, Thiruverkadu,
Tiruvallur, Tamil Nadu – 600077. ... Petitioner

Vs.

1. State Tax Officer,
   Thiruverkadu Assessment Circle,
   No.3/109, Integrated Commercial Taxes Building,
   Varatharajapuram, Poonamallee,
   Tiruvallur, Tamil Nadu – 600123.

2. Deputy Commissioner (ST),
   GST Appeal-II,
   Papjm Building, 2nd Floor,
   Greams Road, Chennai – 600006. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the impugned order of the first respondent passed in GSTIN/33BTRPD1450Q1ZD/2020-21 dated 20.02.2025 and quash the same.

For Petitioner : Mr.N.Murali

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondents, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 20.02.2025 passed under Section 73 of the respective GST enactments, for the tax period 2020-2021.

4. The impugned order was preceded a show cause notice in DRC-01

dated 25.11.2024 followed by three reminders dated 31.12.2024, 24.01.2025 and 04.02.2025.

5. The petitioner appears to have filed two replies dated 10.02.2025 and 18.02.2025, and thereafter, the impugned order has been passed on 20.02.2025.

6. The case of the petitioner is that the impugned order was passed without providing an adequate opportunity for a personal hearing.

7. The learned counsel for the petitioner would submit that the entire disputed tax i.e. Rs.6,02,836/- has been recovered on 12.06.2025 and 11.07.2025 respectively.

8. The learned counsel for the petitioner would further submit that the petitioner challenged the aforesaid Order dated 20.02.2025 before the 2nd respondent, which has been rejected by the 2nd respondent by an Order dated 23.08.2025 on the ground of limitation.

9. The Learned Additional Government Pleader appearing for the

respondents, on the other hand, would submit that the petitioner's replies dated 10.02.2025 and 18.02.2025 were duly considered and disposed of on merits by the impugned Order dated 20.02.2025.

10. The Learned Additional Government Pleader would further submit that the petitioner was given sufficient opportunity for personal hearing, however, the petitioner failed to take advantage of the same, and thereafter, filed a reply on 10.02.2025, hence, the Learned Additional Government Pleader would submit that the impugned order does not require any interference.

11. Heard the learned counsel for the petitioner and Learned Additional Government Pleader for the respondents.

12. Considering the fact that the entire disputed tax has already been recovered and also that the petitioner has already deposited 10% of the disputed tax at the time of filing the appeal and considering the fact that there is only a marginal delay in filing the appeal, I am inclined to dispose of this writ petition by directing the 2nd respondent to pass fresh orders on the appeal filed by the petitioner against the impugned Order dated 20.02.2025, on merits and in

accordance with law.

13. Accordingly, this Writ Petition stands disposed of with a direction to the 2nd respondent to pass fresh orders on the appeal filed by the petitioner against the impugned Order dated 20.02.2025, on merits and in accordance with law. Consequently, connected miscellaneous petitions are closed. No costs.

24.10.2025

raja

Neutral Citation : Yes / No

To

1. The State Tax Officer,
   Thiruverkadu Assessment Circle,
   No.3/109, Integrated Commercial Taxes Building,
   Varatharajapuram, Poonamallee,
   Tiruvallur, Tamil Nadu – 600123.

2. The Deputy Commissioner (ST),
   GST Appeal-II,
   Papjm Building, 2nd Floor,
   Greams Road, Chennai – 600006.

<u>C.SARAVANAN, J.</u>
raja

<u>W.P.No.39991 of 2025</u>

24.10.2025