



WEB COPY



W.P.No.40851 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40851 of 2025

and

W.M.P.Nos.45780 and 45782 of 2025

Kundan Electro Power Private Limited
Rep by its Director Mr.Gouthamchand
R.Jain NO.18, Ratna Ganga, Kancheepuram
Sabapathy Street, Kondithope,
Chennai, Tamilnadu 600079.

... Petitioner

Vs.

1. The Superintendent,
Parrys Division, Range-I, North Commissionerate
No.2054, 12th Main Road, Newry Tower,
Anna Nagar, Chennai 600040.

2.Additional Commissioner
Office of the Principal Commissioner of GST & Central Excise
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records in GEXCOM/SCN/925/2024-CGST-RANGE-1-DIV-PAR-COMMRTE-CHENNAI (N) on the file of the first respondent and quash the impugned order-in-original No.10/2025 dated 24.02.2025.



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For Petitioner : Ms.R.Suryaa

For Respondent : Mr.K.S.Ramasamy
Senior Standing Counsel

ORDER

Mr.K.S.Ramasamy, learned Senior Standing Counsel, takes notice for the Respondents.

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 Senior Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order -in-original No.10/2025 dated 24.02.2025. By the impugned order, the demand proposed in show cause notice No.26/2024 dated 27.11.2024 has been confirmed. In response to the above show cause notice, the petitioner had actually filed a reply on 27.12.2024.



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4. However, the petitioner has failed to appear in response to the personal hearing fixed by the respondents. Thus, the impugned Order-in-original No.10/2025 dated 24.02.2025 has been passed.

5. Reading of the impugned order indicates that the petitioner's Chartered Accountant failed to appear for the personal hearing fixed by the respondents. Although no fault can be found to the respondents for having passed the impugned order, the petitioner has suffered due to the failure of the Chartered Accountant to appear for the personal hearing. The petitioner has approached this court long after the impugned order has been passed by filing this writ petition only on 22.10.2025.

6. Following the consistent view taken under the similar circumstances, I am inclined to remit the case back to the respondents to pass afresh order subject to the petitioner depositing 25% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order.

7. Since the petitioner had already filed a reply on 27.12.2024, the respondents shall endeavour to fix a personal hearing and thereafter proceeded



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to pass final order on merits.

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8. 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. 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.

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

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

29.10.2025



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Neutral Citation : Yes / No

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gv

To:

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C.SARAVANAN, J.

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