BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 02.12.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.34914 of 2025
and
W.M.P.(MD)Nos.27615 & 27616 of 2025

M/s.Dharmarathina Textile Private Limited,
Rep by its Managing Director,
No.187-B, Madurai Road,
Aruppukkottai,
Virudhunagar District. ... Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Aruppukkottai,
Virudhunagar District.

2.The Deputy Commissioner (GST),
4th Floor, Commercial Tax Building,
Dr.S.V.K.S. Thangaraj Salai,
Madurai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned order in GSTIN : 33AACCG4849G1ZO/

2019 – 2020 dated 23.08.2024 passed by the first respondent and quash the same.

For Petitioner : Mr.S.Saravana Kumar

For Respondents : Mr.J.K.Jayaselan, Government Advocate

O R D E R

Challenge has been made against the impugned order in GSTIN : 33AACCG4849G1ZO/ 2019 – 2020 dated 23.08.2024 passed by the first respondent.

2.With the consent of the parties, this Writ Petition is taken up for final disposal at the admission stage itself.

3.Learned Counsel for the petitioner would submit that initially a show cause notice was issued on 17.08.2023, for which a detailed reply was filed on 24.11.2023. The issue pertains to the year 2019-2020. However, after receipt of the reply, no order was passed. Thereafter, for the same issue once again notice was issued on 20.05.2024, fixing the hearing date as 20.06.2024. Thereafter, 3 reminder notices were sent and the last notice was on 10.07.2024 fixing the hearing date as 15.07.2024. However, the petitioner sought time on 12.07.2024. When the petitioner sought time to reply, the same was not granted but the first respondent has passed an ex-parte assessment order dated 23.08.2024. Hence, the present Writ Petition.

4.Learned Counsel for the petitioner fairly submitted that he is ready and willing to deposit 25% of the disputed amount, in the event the Court is inclined to set aside the impugned order.

5.Per Contra, learned Government Advocate appearing for the respondents would submit that in this matter, after the second show cause notice, the petitioner sought for time by virtue of communication dated 12.07.2024. However, he fairly submits that after the said communication, no time was granted and the impugned assessment order was passed. Under these circumstances, subject to the payment of 25% of the disputed amount, he prays that the matter may be remanded back to the respondents for re-consideration.

6.Heard the learned Counsel on either side.

7.Admittedly, the impugned assessment order pertains to the year 2019-20 and initially, a show cause notice was issued on

17.08.2023, for which the petitioner sent a detailed reply on 24.11.2023. However, for the very same issue, a second show cause notice came to be issued by the respondents on 20.05.2024 and 3 reminder notices were sent. Since the petitioner had only knowledge of the third reminder notice, he thereafter sent a request on 12.07.2024, seeking some more time to reply. However, the said request was not granted, instead the impugned assessment order dated 23.08.2024 came to passed.

8.When the petitioner asked for time, it is duty of the respondents to provide an opportunity for filing his reply and after receipt of the reply, an opportunity of hearing must be provided to the petitioner and only thereafter, the assessment order can be passed by the respondents. However, all those mandatory requirements were not fulfilled by the respondents before passing of the impugned assessment order. Such being the case, the impugned order is liable to be set aside.

9.Accordingly, the impugned order of the first respondent dated 23.08.2024, is set aside, subject to payment of 25% of the disputed amount by the petitioner within a period of four [4] weeks form the date of receipt of a copy of this order. Thereafter, the petitioner is directed to file his reply, if any, within a period of two [2] weeks time and therefore, the respondents are directed to provide an opportunity of personal hearing to the petitioner and decide the matter in accordance with law.

10. In view of the above, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

02.12.2025

Index: Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
MR

To

1.The Assistant Commissioner (ST) (FAC),
Aruppukkottai,
Virudhunagar District.

2.The Deputy Commissioner (GST),
4th Floor, Commercial Tax Building,
Dr.S.V.K.S. Thangaraj Salai,
Madurai.

KRISHNAN RAMASAMY, J.

MR

W.P.(MD)No.34914 of 2025

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