BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.12.2025

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36288 of 2025
& W.M.P.(MD)No.28871 of 2025

M/s S R Transports
(GSTIN 33AEOPN9355B1ZD)
Rep by its Sole Proprietor, Kumarasamy Natarajan
20/141 Lakshmipuram
Palani Taluk, Dindigul District

... Petitioner

Vs.

The State Tax Officer
Palani -I Circle, Office of the Assistant Commissioner (ST)
Integrated Commercial Tax Offices
Near Periya Avudaiyar Kovil Arch
Kothaimangalam village, Palani,
Dindigul District.

... 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 passed by the Respondent in his Proceedings in Reference No ZD331225090521P, dated 05.12.2025 and quash the same

For Petitioner : Mr.Nishanth R
For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 05.12.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that the issue involved in this case is pertaining to excess claim of input tax credit (ITC). In this regard, an intimation was issued by the respondent on 23.07.2025, for which, a reply dated 02.08.2025 was filed by the petitioner. Subsequently, the show cause notice dated 15.09.2025 and the subsequent reminders were issued by the respondent. Thereafter, the

petitioner filed his reply dated 19.11.2025. However, without properly considering the said reply, the impugned order came to be passed by the respondent on 05.12.2025. Hence, this petition.

5. In reply, the learned Additional Government Pleader would submit that the petitioner's reply was duly considered by the respondent while passing the impugned order. Further, he would contend that in spite of repeated reminders, the petitioner had failed to appear before the respondent for personal hearing. Hence, the question of violation of principles of natural justice will not come into picture.

6. He would also submit that since the issue involved in this case is factual issue, now, the only recourse available to the petitioner is to file an appeal against the said assessment order. Hence, he prays for dismissal of this petition.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the entire materials available on record.

8. The main grievance of the petitioner is that the impugned order was passed by the respondent without considering the reply in proper manner. However, upon perusal, it is clear that the respondent had provided sufficient opportunities to the petitioner and also duly considered the reply filed by the petitioner at the time of passing the impugned order. When such being the case, the question of violation of principles of natural justice would not at all arise in this case.

9. Further, the issue involved in this case is pertaining to the factual aspect, which cannot be decided by this Court. In such case, as rightly suggested by the respondent, the only right course available for the petitioner is to file an appeal against the assessment order.

10. In view of the above, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order dated 05.12.2025.

11. In the result, this writ petition is dismissed with the aforesaid liberty. No cost. Consequently, the connected miscellaneous petition is also closed.

18.12.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The State Tax Officer
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KRISHNAN RAMASAMY.J.,

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