

WEB COPY

W.P.No.26147 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26147 of 2025
& W.M.P.No.29439 & 29441 of 2025

M/s.Lakshmi Road and Infra,
Rep. by its Authorized Signatory Mr.C.Shakthivel,
No.6/363, Theerthgiri Nagar,
Palacode, Dharmapuri,
Tamil Nadu - 636 808.

... Petitioner

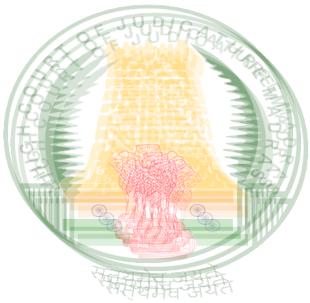
Vs.

The Deputy State Tax Officer-2,
Palacode Circle,
Chittirapatti Village,
Belarahalli (PO)
Palacode, Dharmapuri - 636 808.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus calling for the
Assessment Order dated 23.08.2024 via DRC 07 in GSTIN:
33AAEFL6119P1Z1/2019-20 ("Impugned order") issued by the
respondent and quash the same.



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For Petitioner : Mr.Dhamodaran.A

For Respondent : Mrs.K.Vasanthamala,
Government Advocate (T)**ORDER**

This writ petition has been filed challenging the impugned assessment order dated 23.08.2024 passed by the respondent.

2. Mrs.K.Vasanthamala, learned Government Advocate takes notice on behalf of the respondent. By consent of both the parties, this writ petition is taken up for final disposal at the stage of admission itself.

3. The learned counsel for the petitioner would submit that in this case, a show cause notice dated 22.05.2024 was issued to the petitioner, alleging that there is a difference in GSTR-01 with GSTR-09 and excess claim of ITC for the year 2019-2020 and other discrepancies, violating various provisions of the TN GST Act, 2017/CGST Act, 2017 and fixed the date of hearing on 10.06.2024. Since, the petitioner's consultant was unwell, he could not attend the hearing, but filed a reply on 21.06.2024 with all necessary documents. Thereafter, the petitioner sent a reminder notice on 21.08.2024 to appear for personal hearing on 22.08.2024 and

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for the same, the petitioner sent a reply dated 23.08.2024. Subsequently, on 02.04.2025, the respondent has debited the total ITC of Rs.12,13,375/- from the ECL of the petitioner. However, without considering the aforesaid two replies filed by the petitioner, the respondent passed the impugned order dated 23.08.2024. Challenging the same, the petitioner has come forward with the present writ petition.

4. On the other hand, learned Government Advocate appearing for the respondent would submit that the petitioner was provided with an opportunity of personal hearing on two occasions i.e., on 10.06.2024 and 22.08.2024. But, the petitioner has failed to avail the same. Hence, she prayed this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

6. In the case on hand, it is evident that a show cause notice dated 22.05.2024, followed by reminder notice dated 21.08.2024 was issued to

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the petitioner. For which, the petitioner sent a reply on 21.06.2024 and 23.08.2024, along with relevant documents. Further, the respondent had also recovered a total ITC of Rs.12,13,375/- from the ECL of the petitioner on 02.04.2025. Under these circumstances, the impugned order was passed. The only plea of the petitioner is that without providing an opportunity of hearing, the respondent passed the impugned order.

7. The Perusal of the impugned order clearly shows that the respondent has passed the same without any application of mind, for the reason that the respondent simply rejected the petitioner's reply by stating that "Verified the reply details to Your Reply not accepted". No doubt, the respondent has provided an opportunity of personal hearing to the petitioner on two occasions, since the petitioner's consultant was unwell at that point of time, they could not appear before the respondent. Since, the petitioner was not provided with an opportunity of personal hearing to put forth their contention, this Court feels that it would be appropriate to set aside the impugned order dated 23.08.2024 and remand back the same to the respondent for fresh consideration. Accordingly, this Court

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passes the following order:-

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8. Accordingly, this Court passes the following order:

(i) The impugned order dated 23.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

With the above directions, this writ petition is disposed. No costs.

Consequently, the connected miscellaneous petitions are closed.

21.07.2025



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Speaking/Non-speaking order

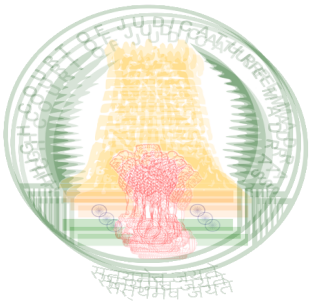
Index : Yes / No

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer-2,
Palacode Circle,
Chittirapatti Village,
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Palacode, Dharmapuri - 636 808.



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KRISHNAN RAMASAMY.J.,

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