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W.P.No.25863 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25863 of 2025
& W.M.P.Nos.29077 & 29078 of 2025

Tvl.Saraswathi Traders
(rep by its Proprietor S.Saraswathy),
1/166, Kalyani, Semmampatti,
Namakkal.

... Petitioner

Vs.

The State Tax Officer
(also known as Commercial Tax officer)
Rasipuram Circle, Namakkal 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 on the files of the Respondent herein in FORM GST DRC-07 with reference no. ZD330625241800N along with detailed order in GSTIN.33CIZPS6757 F1ZE dated 23.06.2025, for the tax period 2023-24 and quash the same

For Petitioner : Mr.N Chandirasekar

For Respondent : Ms.Amirta Poonkodi Dinakaran, GA



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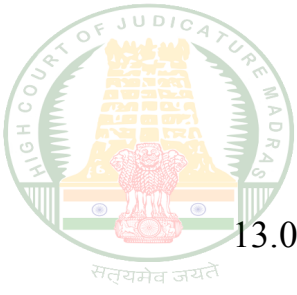
W.P.No.25863 of 2025

ORDER

This writ petition has been filed challenging the impugned order dated 23.06.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, upon receipt of the show cause notice dated 28.03.2025, a detailed reply dated 18.06.2025 was uploaded in the portal by the petitioner. However, the impugned order came to be passed as if no reply was filed. Hence, he would contend that the reply filed by the petitioner was not at all considered by the respondent while passing the impugned order, which is a clear violation of principles of natural justice. Therefore, he requests this Court to set aside the said impugned order.

3. On the other hand, the learned Government Advocate appearing for the respondent would submit that in this case, vide show cause notice dated 28.03.2025 the respondent had fixed the time limit for filing the reply on or before 01.05.2025. Thereafter, a reminder notice dated



W.P.No.25863 of 2025

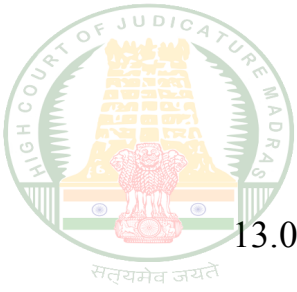
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13.06.2025 was issued by the respondent, whereby the time limit for filing the reply was extended up to 16.06.2025. However, the petitioner had failed to file their reply within the time granted by the respondent.

4. Further, she would contend that the reply was filed by the petitioner only on 18.06.2025, which is beyond the time limit granted by the respondent. In such case, while passing the impugned order, the respondent was under the impression that no reply was filed and hence, they failed to verify the portal. Hence, she requests 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, the show cause notice was issued by the respondent on 28.03.2025, whereby the time for filing the reply was granted till 01.05.2025. Thereafter, vide reminder notice dated



W.P.No.25863 of 2025

13.06.2025, the said time limit was extended up to 16.06.2025.

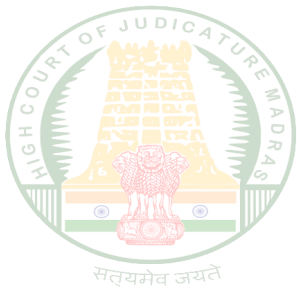
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However, the petitioner had filed his reply only on 18.06.2025. Under these circumstances, the impugned order came to be passed as if no reply was filed.

7. As rightly contended by the respondent, the reply was filed 18.06.2025, i.e., beyond the time limit granted by the respondent, in which case, the respondent would have been under the impression that no reply was filed and proceeded to pass the impugned order against the petitioner. In such view of the matter, the respondent cannot be blamed for not considering the reply filed by the petitioner. However, the fact remains that the reply was not considered while passing the assessment order, which is a violation of principles of natural justice.

8. Therefore, in the interest of justice, this Court is inclined to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order dated 23.06.2025.

Accordingly, this Court passes the following order:



WEB COPY



W.P.No.25863 of 2025

(i) The impugned order dated 23.06.2025 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their additional reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

(iii) Thereafter, the respondent shall consider the additional reply, if any, along with the earlier reply dated 18.06.2025 filed by the petitioner 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.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

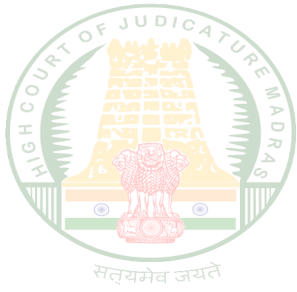
23.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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W.P.No.25863 of 2025

KRISHNAN RAMASAMY.J.,

nsa

To

The State Tax Officer
(also known as Commercial Tax officer)
Rasipuram Circle, Namakkal District.

W.P.No.25863 of 2025
& W.M.P.Nos.29077 & 29078 of 2025

23.07.2025