

W.P.No.16008 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 02.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.16008 of 2025
& W.M.P.Nos.18111 & 18114 of 2025

M/s.Shree Balaji Enterprises,
Rep by its Partner, Mr.Rata Munirathanam Naidu Jayaprakash
19, F.No.8, 3rd Floor, Balaji Apartments,
PT.Rajan Salai, KK Nagar,
Chennai, Tamil Nadu 600 078

... Petitioner

Vs.

Joint Commissioner of GST & Central Excise,
Chennai South Commissionerate,
MHU Complex, No.692, 5th Floor,
Anna Salai, Nandanam, Chennai 600 035

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned order-in-original no. 83/2025-GST-JC dated 17.02.2025 and the consequential rectification order bearing DIN 20250359TL0000007450 dated 18.03.2025 passed by the Respondent under Sections 74 and 161, respectively, of the Central Goods and



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Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the tax periods April 2020 to March 2022, and quash the same

For Petitioner : Mr.Srinivasan V

For Respondent : Mr.A.P.Srinivas, Sr.St counsel

ORDER

The writ petition has been filed challenging the impugned assessment order dated 17.02.2025 and the impugned rejection order dated 18.03.2025 passed by the respondent.

2. The learned counsel appearing for the petitioner would submit that in the present case, the show cause notice was issued by the respondent on 27.11.2024. At the time of filing reply, instead of uploading the reply through portal, the petitioner had filed their reply vide his email. Under these circumstances, the impugned order was passed by the respondent as if no reply was filed. Hence, it is clear that the reply filed by the petitioner was not at all considered by the respondent. Aggrieved over the same, the rectification application has



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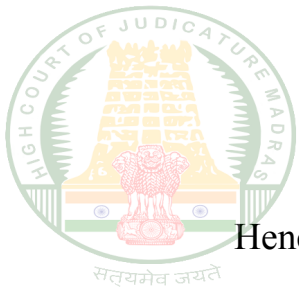
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been filed by the petitioner, however, the same was rejected vide the rejection order dated 18.03.2025 on the ground that the rectification application will be considered only when there is any error apparent on the original order. Hence, these writ petitions have been filed.

3. Further, he would submit that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

4. In reply, the learned Senior Standing counsel appearing for the respondents would fairly submit that in this case, the reply was sent by the petitioner vide email instead of uploading the same in the portal and hence, the same was not at all considered by the respondent while passing the impugned assessment order.

5. Further, he would submit that the rectification application will only be considered if there is any error apparent on the original order.



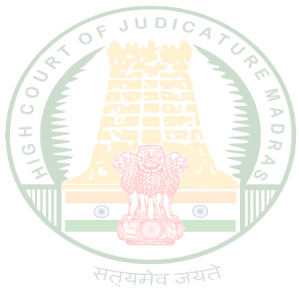
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Hence, he would contend that the respondent had rightly rejected the rectification application. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. That apart, since the petition has been filed within the limitation, he requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Senior Standing counsel appearing for the respondents and also perused the entire materials available on record.

7. In this case, it is clear that the reply was sent by the petitioner, vide email, instead of uploading the same in the portal and hence, the said reply was not considered by the Assessing Officer while passing the impugned assessment order. Aggrieved over the same, a rectification application was filed by the petitioner and the same was also dismissed vide the rejection order.



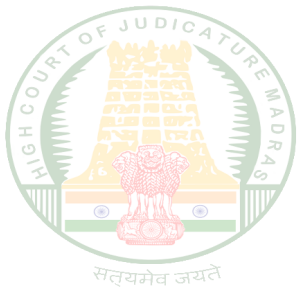
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8. Further, it appears that the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner, which is a clear violation of principles of natural justice and hence, the said assessment order is liable to be set aside. However, as contended by the learned Senior Standing counsel, the said aspect cannot be considered in a rectification application since, a rectification application will be entertained only if there is any error apparent on the original order.

9. That apart, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 17.02.2025 passed by the respondent. Accordingly, this Court passes the following order:

i) The impugned assessment order dated 17.02.2025 are hereby set aside and the matter is remanded back to the Assessing Officer for reconsideration and to pass fresh assessment order.



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ii) The petitioner is directed to either file the reply physically or upload it through the portal within a period of 3 weeks from the date of receipt of a copy of this order.

iii) Thereafter, the Assessing Officer is directed to consider the reply filed by the petitioner, along with all the relevant documents, 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.

10. With the above directions, these writ petitions are disposed of.

No costs. Consequently, the connected miscellaneous petitions are also closed.

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Speaking/Non-speaking order

Index : Yes / No

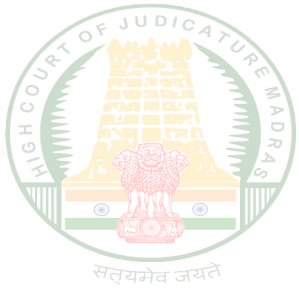
Neutral Citation : Yes / No

nsa

To

Joint Commissioner of GST & Central Excise,
Chennai South Commissionerate,
MHU Complex, No.692, 5th Floor,
Anna Salai, Nandanam, Chennai 600 035

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KRISHNAN RAMASAMY.J.,

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