IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.13066, 13068 & 13071 of 2024 &
W.M.P.Nos.14225, 14227, 14230, 14232, 14235 & 14236 of 2024

Tvl.Sai Cashew Processors,
Represented by its Proprietor,
M.Karthick Gupta,
No.5, Oraiyur Road,
Mettamedu, Thorapadi, Pudupet,
Cuddalore - 607 108. ... Petitioner in all Writ Petitions

Vs.

The Deputy State Tax Officer-I,
Panruti Town Assessment Circle,
Office of the State Tax Officer (ST),
Panruti Town ... Respondent in all writ petitions

Prayer in W.P.No.13066 of 2024: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the Respondent in Reference No.ZD331223096516E, dated 14.12.2023 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

Prayer in W.P.No.13068 of 2024: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the Respondent in Reference No.ZD331223178931F, dated 22.12.2023 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

Prayer in W.P.No.13071 of 2024: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the Respondent in Reference No.ZD330723138219E, dated 31.07.2023 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

For Petitioner in all Writ Petitions : Mr.B.Syed Abdul Wakeer
For Mr.P.Suresh Babu

For Respondent in all Writ Petitions : Mrs.K.Vasanthamala
Government Advocate (Taxes)

COMMON ORDER

These writ petitions have been filed to quash the orders dated 14.12.2023, 22.12.2023 and 31.07.2023 passed by the respondent.

2. Mrs.K.Vasanthamala, learned Government Advocate (taxes) takes notice on behalf of the respondent.

3. By consent of the parties, these main writ petitions are taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner in all the writ petitions would submit that all notices/communications were uploaded under the "Additional Notices Column" in the GST portal. However, the petitioner, being a small business concern, was not aware of the notices uploaded on the GST portal, and the accountant of the petitioner also failed to check the same, resulting in their failure to file a reply within the stipulated time. While so, without providing any opportunity to the petitioner, the respondent passed the impugned orders, which are in violation of the principles of natural justice. The learned counsel would also submit that the petitioner had already deposited 10% of tax before the authority concerned for each case.

5. Heard the learned Government Advocate (Taxes) appearing for the respondent, who made her submissions supporting the orders impugned herein.

6. It is evident from the pleadings and the documents placed before this Court that the respondent passed the orders, which are impugned herein without providing an opportunity of personal hearing to the petitioner and hence, the same are in violation of the principles of natural justice.

According to the petitioner, they had already paid 10% of the tax before the authority concerned for each case.

7. In view of the above, this Court is of the opinion that it is just and necessary to provide an opportunity to the Petitioner to establish their case on merits and in accordance with law. Accordingly, the orders impugned in these writ petitions are set aside. The petitioner shall file their reply/objection along with the required documents, if any, to the respondent within a period of two weeks from the date of receipt of a copy of this order. On filing of such reply/objection by the petitioner, the respondent shall consider the same after issuing a 14 days clear notice by fixing the date of personal hearing and thereafter pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

8. With the above directions, the writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

16.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
r n s

To

The Deputy State Tax Officer-I,
Panruti Town Assessment Circle,
Office of the State Tax Officer (ST),
Panruti Town

KRISHNAN RAMASAMY.J.,
r n s

W.P.Nos.13066, 13068 & 13071 of 2024 &
W.M.P.Nos.14225, 14227, 14230,
14232, 14235 & 14236 of 202

16.08.2024