



WEB COPY



W.P.No.14498 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.06.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.14498 of 2024 and
W.M.P.Nos.15773 & 15775 of 2024

Rajagopal Thulasidoss,
Proprietor of M/s.Mahendra Electricals,
No.38/2, 18th west cross street,
Vyasarpadi, Chennai-600 039.

... Petitioner

-VS-

Deputy State Tax Officer-I,
Washermenpet Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.207, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records culminating into order dated 27.07.2023 bearing GSTIN:33AEHPT2706H1ZL/2019-2020 passed by the respondent and quash the same.



W.P.No.14498 of 2024

For Petitioner : Ms.N.Janani
for Mr.Adithya Reddy

For Respondent : Mr.T.N.C.Kaushik, Addl. Govt. Pleader (T)

ORDER

An order in original dated 27.07.2023 is assailed on the ground of breach of principles of natural justice. By asserting that the petitioner was unaware of proceedings culminating in the impugned order because the show cause notice and impugned order were uploaded in the “View Additional Notices and Orders” tab on the GST portal and not communicated to the petitioner through any other mode, the present writ petition was filed.

2. Learned counsel for the petitioner submits that the petitioner's bank account was debited on 12.06.2024. She further submits that the amount debited is in excess of 10% of the disputed tax demand.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent. He pointed out that principles of natural



W.P.No.14498 of 2024

justice were complied with by issuing an intimation dated 29.07.2022, show cause notice dated 24.01.2023 and multiple personal hearing notices.

4. On examining the impugned order, it is evident that the tax proposals were confirmed because the petitioner did not file objections in response to the show cause notice. Since the petitioner asserts that he was unaware of proceedings and therefore could not participate, the interest of justice warrants that the petitioner be provided an opportunity to contest the tax demand on merits. Since it appears that more than 10% of the disputed tax demand was debited from the petitioner's bank account, the revenue interest is protected to that extent.

5. Therefore, the impugned order dated 27.07.2023 is set aside subject to verification of the debits said to have been made from the petitioner's bank account. The petitioner is permitted to submit a reply to the show cause notice within 15 days from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and



W.P.No.14498 of 2024

thereafter issue a fresh order within a period of three months from the date of receipt of the petitioner's reply.

6. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

12.06.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

kj

To

Deputy State Tax Officer-I,
Washermenpet Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.207, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.



WEB COPY



W.P.No.14498 of 2024

SENTHILKUMAR RAMAMOORTHY,J

kj

Writ Petition No.14498 of 2024 and
W.M.P.Nos.15773 & 15775 of 2024

12.06.2024