



WEB COPY



W.P.No.18913 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.08.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.18913 of 2024 &
W.M.P.Nos.20772 & 20773 of 2024

M/s.Kottakkal Arya Vaidya Sala,
Represented by its Proprietrix Mrs.Savithri Radhakrishnan
Varier,
No.66, Royapettah High Road, Mylapore,
Chennai, Tamil Nadu 600004.

... Petitioner

Vs.

The Deputy State Tax Officer - I,
Mylapore Assessment Circle,
Room No:249, South Tower, 2nd Floor,
Integrated Commercial Taxes and Registration Department,
Anna Salai, Nandanam,
Chennai, Tamil Nadu-600035.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the impugned order date 29.12.2023 with the reference ZD331223260249L/2017-18 in the file of the Respondent and quash the same.

For Petitioner : Mr.Ramamurthy

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader



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ORDER

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This writ petition has been filed by the petitioner challenging the order dated 29.12.2023 passed by the respondent.

2. Mr.C.Harsha Raj, learned Additional Government Pleader takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner submits that show cause notice was uploaded under the "Additional Notices/Orders" in the GST portal. However, the petitioner is not aware of the notice uploaded in the GST portal and thus, failed to file their reply within the time and therefore impugned order came to be passed. Further he would submit that the impugned order is passed without giving an opportunity of personal hearing to the petitioner, which is in violation of the principles of natural justice.. He further submitted that entire amount demanded by the authority was paid by the Petitioner.



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5. On the other hand, the learned Additional Government Pleader would submit that the respondent uploaded the notice for personal hearing in the GST Online Portal. But the petitioner failed to avail the said opportunity. However, he fairly submit that entire amount demanded by the Authority has been paid by the Petitioner. Hence, he prayed for appropriate orders.

6. In reply, the learned counsel for the petitioner would submit that Since the time limit for preferring an Appeal was already lapsed, he requested this Court to condone the delay and he may be permitted to file an Appeal before the authority concerned.

7. Considering the submissions made by the learned counsel appearing on either side, instead of condoning the delay for preferring an Appeal, since entire amount has already been paid by the Petitioner, this Court feels it appropriate to set aside the impugned order and remand the matter back to the authority for reconsideration.

8. Accordingly, this court passes the following order:-

(i) The order impugned herein is set aside and the matter is remanded to the respondent for fresh



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consideration.

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

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and pass appropriate orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, as expeditiously as possible.

8. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

05.08.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

arr

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