



W.P.No.19839 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.08.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.19839 of 2024 &
W.M.P.No.21731 of 2024

M/s.J.K.Construction
Represented by its Partner
Mr.M.A.Jayakumar
52, Shenoy Nagar, 7th Cross Street,
Chennai- 600 030.

... Petitioner

Vs.

State Tax Officer,
Amaidakara Assessment Circle
Central-II Zone, Chennai Central Division
Commercial Taxes Department, Government of
Tamil Nadu,
F-50, First Avenue, Anna Nagar (East)
Chennai-600102.

... 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 pertaining to the impugned order No.GSTIN/33A AFFJ4356F1ZK/2017-18 dated 12.04.2024 passed by the Respondent under Section 161 of the CGST Act read with the corresponding provision under the TNGST Act for the year 2017-18, and quash the same.



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For Petitioner : Mr.T.V.Muthu Abirami

For Respondent : Mrs.K.V.Vasanthamala
Government Advocate (Taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned order dated 12.04.2024 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, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner submits that the Petitioner applied for cancellation of its registration under the Tamil Nadu Goods and Services Tax, 2017 and the Assistant Commissioner of State Taxes, Amaidakarai Circle passed an order on 24.05.2023, canceling the Petitioner's registration. Thereafter, show cause notice dated 12.06.2023, followed by reminder dated 31.11.2023 were uploaded under the "View Additional Notices and Orders" in the GST portal, the Petitioner was not aware of the same and failed to file their reply within the time. While so, without providing any



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opportunity to the petitioner, the respondent passed the impugned order, demanding the tax along with interest and penalty for a sum of Rs. 17,87,462/- for the assessment years 2017 and 2018 which are in violation of the principles of natural justice. He further submitted that the tax liability was already discharged by the Petitioner.

5. On the other hand, the learned Government Advocate (Taxes) 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. He fairly submitted that the entire tax liability has been discharged.

6. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice and it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned order dated 12.04.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside.



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(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same 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.

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

08.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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Central-II Zone, Chennai Central Division
Commercial Taxes Department, Government of
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Chennai-600102.



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KRISHNAN RAMASAMY.J.,

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