IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.08.2024

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.19642 of 2024 &**
**W.M.P.Nos.21502 & 21503 of 2024**

The Geoge Town Coop. Stores Limited,
Represented by its Administrator
Mohammed Khadir A
No.45, Kalathipillai Street,
Chennai - 600 007. ... Petitioner

Vs.

State Tax Officer,
Peddunaickenpet Assessment Circle,
Chennai ... 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 in the impugned order dated 27.12.2023 with reference GSTIN:33AACAT5614LIZF/2017-18 in the files of the respondent and quash the same as manisfestly arbitrary, void, contrary and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

For Petitioner : Mr.S.Ramamurthy

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

**ORDER**

This writ petition has been filed by the petitioner challenging the order dated 27.12.2023 passed by the respondent.

2. Mr.V.Prashanth Kiran, 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 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 order, which is in violation of the principles of natural justice.

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 would further submit that now, the petitioner can very well present their case before the Deputy Commissioner (Appeal), since the Appellate Authority has power to remit the case. Hence, he prayed for appropriate orders.

6. In reply, the learned counsel for the petitioner would fairly submit that the petitioner is now ready and willing to pay 10% of the demand made by the respondent in the event of providing an opportunity to them to file their reply/objections along with the required documents to substantiate their claim, for which, the learned Government Advocate (Taxes) has no serious objection.

7. Having regard to the admitted fact that the impugned order came to be passed without hearing the petitioner in violation of the principles of natural justice, and also considering the submissions made by the learned counsel on either side, this court passes the following order:-

> (i) The order impugned herein is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay a 10% of the demand to the respondent within a period of four weeks from the date of receipt of a copy of this order

and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(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 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.

**08.08.2024**

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

To

The State Tax Officer,
Peddunaickenpet Assessment Circle,
Chennai

**KRISHNAN RAMASAMY.J.,**

r n s

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