



W.P.No.19556 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.19556 of 2024 &
W.M.P.Nos.21408 & 21409 of 2024

M/s.Mercy Electricals
Rep. by its Proprietor D.Maruthanayagam,
No.30/12, 1st Main, 1st Street, Nehru Nagar,
Hosur, Krishnagiri - 635 109. ... Petitioner

Vs.

The State Tax Officer Hosur,
North -2 Krishnagiri - 635 002. ... 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 respondent in Order No.33AAHFM2566Q1ZS/2019-20, dated 12.03.2024 along with Form GST DRC - 07 in reference No.ZD3303240572381, dated 12.03.2024 and quash the same.

For Petitioner : Mr.V.Sundareswaran

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



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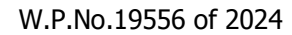
ORDER

This writ petition has been filed by the petitioner challenging the order dated 12.03.2024 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 all notices/communications were uploaded under the "Additional Notice and Summons" in the GST portal. However, the petitioner, being a small business concern, was not aware of the notices uploaded on the GST portal, 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)

6. In reply, the learned counsel for the petitioner would fairly submit

7. Having regard to the admitted fact that the impugned order came

(i) The order impugned herein is set aside and the



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consideration on condition that the petitioner shall pay a sum of Rs.10,000/- each under CGST and SGST (in total Rs.20,000/-) to 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

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To

The State Tax Officer Hosur,
North -2 Krishnagiri - 635 002.



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KRISHNAN RAMASAMY.J.,

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