



W.P.No.19542 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.19542 of 2024 &
W.M.P.Nos.21390 & 21391 of 2024

Balaraman Palani,
Represented by its Proprietor,
Balaraman Palani,
22/2, Bajanaik Koil Street,
T.Nagar, Chennai - 600 017.

... Petitioner

Vs.

Assistant Commissioner (ST),
Nandanam Assessment Circle,
No.46, Pasumpon Muthuramalingam Salai,
R.A.Puram, Chennai - 600 028.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN:33AISPP8753F1ZQ/2017-2018, dated 29.12.2023 and quash the same.

For Petitioner : Mr.R.Kumar

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader (Taxes)



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W.P.No.19542 of 2024

ORDER

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 (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.



W.P.No.19542 of 2024

5. On the other hand, the learned Additional Government Pleader (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 Additional Government Pleader (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:-



W.P.No.19542 of 2024

(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
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W.P.No.19542 of 2024

To

The Assistant Commissioner (ST),
Nandanam Assessment Circle,
No.46, Pasumpon Muthuramalingam Salai,
R.A.Puram, Chennai - 600 028.



W.P.No.19542 of 2024

KRISHNAN RAMASAMY.J.,

r n s

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