



W.P.No.20712 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20712 of 2024 &
W.M.P.Nos.22660, 22662, 22663 & 22664 of 2024

Tvl.Frosto,
Rep. by its Partner: K.Jaibhavani,
1/13, VK Road, Thaneerpandal,
Coimbatore,
Tamilnadu - 641 004.

...
Vs.

Petitioner

1.The Deputy Commercial Tax Officer,
Peelamedu (North)
Coimbatore-III, Coimbatore.

2.Assistant Commissioner (ST),
Peelamedu (North) Circle,
Ground floor, CTO Complex,
Dr.Balasundram Road,
Coimbatore - 641 018.

3.The Branch Manager,
Karur Vyasa Bank,
1391 E, 1391 F, 1391/1,
Avinashi Road, Peelamedu,
Coimbatore - 641 004.

...

Respondents

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 first respondent order dated 27.12.2023 in Reference No: ZD3312232212351 and consequential recovery notice dated 05.06.2024 in Ref. No. 33AAFF3440C1Z3/2024 and to quash the same.



WEB COPY



W.P.No.20712 of 2024

For Petitioner : Mr.Adithya Reddy
For Respondent Nos.1 & 2 : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

This Writ Petition has been filed by the petitioner challenging the order of the first respondent dated 27.12.2023 and the consequential notice dated 05.06.2024 issued by the second respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes) takes notice on behalf of the respondents 1 and 2.

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 would submit that all notices/communications were uploaded under the "View Notices and Orders" and "View Additional Notices and Orders" in the GST portal. However, the petitioner being a small business concern is not aware of the notice uploaded in the GST portal and thus, failed to file their reply within the time. They came to know about the notice only after receiving the recovery notice dated 05.06.2024 from the third respondent. While so, without providing any opportunity to the petitioner, the first respondent passed the impugned



W.P.No.20712 of 2024

order, demanding the payment of GST for a sum of Rs.5,99,774/- for the assessment year 2017-2018, which is in violation of the principles of natural justice.

5. On the other hand, the learned Government Advocate (Taxes) would submit that the first 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 (Rs.5,99,774/-) made by the first 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. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondents 1 and 2 and also perused the materials available on record.



W.P.No.20712 of 2024

WEB COPY

8. 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 27.12.2023 passed by the first respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside and the matter is remanded to the first respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.5,99,774/- (10% of demand) to the first 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 first 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



W.P.No.20712 of 2024

appropriate orders on merits and in accordance with law,
after hearing the petitioner, as expeditiously as possible.

9. Accordingly, the Writ Petition is disposed of. There is no order
as to costs. Consequently, the connected Miscellaneous Petitions are closed.

09.08.2024

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

sri

To

- 1.The Deputy Commercial Tax Officer,
Peelamedu (North)
Coimbatore-III,
Coimbatore.
- 2.The Assistant Commissioner (ST),
Peelamedu (North) Circle,
Ground floor, CTO Complex,
Dr.Balasundram Road,
Coimbatore - 641 018.



WEB COPY



W.P.No.20712 of 2024

KRISHNAN RAMASAMY.J.,

sri

**W.P.No.20712 of 2024 &
W.M.P.Nos.22660, 22662, 22663 & 22664 of 2024**

09.08.2024