



W.P.No.20260 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.20260 of 2024
and
W.M.P.Nos.22171 & 22172 of 2024

Mr.Dipak Sundaram,
1965, Darling Street, Wheaton, Illinois 60187,
Represented by POA Mrs.S.Jayanthi,
45, Perumal Kovil Street, Old Pallavaram,
Chennai, Tamil Nadu – 600 117.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Room No.233, II Floor, Integrated Commercial Taxes
Registration Department Building Anna Salai,
Nandanam, Chennai 35.

... 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 relating to the impugned order bearing Ref.No.ZD33102310696U dated 17.10.2023 passed by Assistant Commissioner (ST), the respondent herein, quash the same.



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For Petitioner : Mr.G.Shivakumar

For Respondent : Mr.G.Nanmaran,
Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned proceedings dated 17.10.2023 passed by the respondent.

2. Mr.G.Nanmaran, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that all notices/communications were uploaded by the respondent under the column, viz., "View Additional Notices and Orders", in the GST portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any



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opportunity of personal hearing to the petitioner.

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4. On the other hand, the learned Government Advocate would submit that the respondent has uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed amount by the petitioner.

5. In reply, the learned counsel for the petitioner would submit that the petitioner had already deposited 10% of the disputed amount to the respondent.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and also perused the materials available on record.



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7. 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. Further, it was submitted by the petitioner that they had already remitted 10% of the disputed amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 17.10.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 17.10.2023 is set aside and the matter is remanded to the respondent for fresh consideration.

(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.



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8. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are also closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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Registration Department Building Anna Salai,
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KRISHNAN RAMASAMY.J.,

nsa

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