IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.08.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.20631, 20672 & 20720 of 2024 &
W.M.P.Nos.22557, 22558, 22611, 22616, 22669 & 22670 of 2024

M/s.Sri Renuga Textiles
Represented by its Proprietor,
C.Srinivasan
B.T.Market, Chennai Road,
Bargur, Krishnagiri District - 635 104. ... Petitioner
[in all W.Ps]

Vs.

The Deputy State Tax Officer I,
Krishnagiri II Circle,
Krishnagiri - 635 001. ... Respondent
[in all W.Ps]

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the connected records pertaining to the impugned proceedings of the respondent herein made in reference No. GST: 33BXGPS6710K1Z8 dated 26.10.2023, 11.12.2023, 30.01.2024 and quash the same and consequently direct the respondent herein to pass an order afresh after considering the representation before the respondent herein respectively.

For Petitioner [in all W.Ps] : Mr.Manoharan S.Sundaram
For Respondent [in both W.Ps] : Mr.C.Harsha Raj
Additional Government Pleader (Taxes)

COMMON ORDER

These Writ Petitions have been filed by the petitioner to quash the impugned orders dated 26.10.2023, 11.12.2023 and 30.01.2024 passed by the respondent respectively.

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 Petitions are 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 notices uploaded in the GST portal and thus, failed to file their reply within the time. They came to know about the notices only after receiving a phone call from the respondent. While so, without providing any opportunity to the petitioner, the respondent passed the impugned orders, demanding the payment of GST for a sum of Rs.6,04,416/- for the assessment year 2017-2018; for a sum of Rs.7,40,448/- for the assessment year 2018-2019; and for a sum of

Rs.6,07,024/- for the assessment year 2019-2020, which are in violation of the principles of natural justice.

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 (Rs.6,04,416/-, Rs.7,40,448/- and Rs.6,07,024/- respectively) 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. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) for the respondent and also perused the materials available on record.

8. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned orders. Hence, this Court is of the view that the impugned orders were 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 orders dated 26.10.2023, 11.12.2023 and 30.01.2024 passed by the respondent respectively. Accordingly, this Court passes the following order:-

> **(i)** The orders impugned herein are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.6,04,416/-, Rs.7,40,448/- and Rs.6,07,024/- respectively (10% of 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 orders 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 issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

9. Accordingly, the Writ Petitions are 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

The Deputy State Tax Officer I,
Krishnagiri II Circle,
Krishnagiri - 635 001.

KRISHNAN RAMASAMY.J.,
sri

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