



W.P.No.20684 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.20684 of 2024 &
W.M.P.Nos.22626, 22627 & 22629 of 2024

Spectrum Industries,
Represented by its Proprietor Pandian Dhamodharan,
5-C, Thirumalai Nagar,
Chennai - 600 080.

...

Petitioner

Vs.

1.The State Tax Officer,
(formerly known as Commercial Tax Officer),
Korattur: Ambattur: Kancheepuram,
Korattur Assessment Circle,
Room No.332, Third Floor,
Integrated Commercial Taxes and Registration Department,
Building No. 571, Anna Salai,
Nandanam, Chennai - 600 035.

2.The Branch Manager,
Axis Bank Ltd., Adyar Branch,
No.18 MG Road (Near Bus Depot),
Shastri Nagar, Chennai - 600 041. ...

Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for records in Reference Number: ZD3311231323309/2021-22 dated 22.11.2023 on the file of the first respondent and quash the same and consequently direct the first Respondent to defreeze the bank account bearing in GSTIN: 33ALRPD9069N1ZD/2021-22 dated 07.05.2024 of the petitioner-registered



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taxable person.

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For Petitioner : M/s.V.Vijayalakshmi

For Respondent No.1 : Mr.G.Nanmaran
Special Government Pleader (Taxes)

ORDER

This Writ Petition has been filed by the petitioner challenging the order of the first respondent dated 22.11.2023 and also to direct him to defreeze the bank account of the petitioner.

2. Mr.G.Nanmaran, learned Special Government Pleader (Taxes) takes notice on behalf of the first 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 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 a phone call from the first



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respondent. While so, without providing any opportunity to the petitioner, the first respondent passed the impugned order, demanding the payment of GST for a sum of Rs.1,78,787/- for the assessment year 2021-2022, which is in violation of the principles of natural justice.

5. On the other hand, the learned Special Government Pleader (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.1,78,787/-) 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 Special Government Pleader (Taxes) has no serious objection.



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7. Heard the learned counsel for the petitioner and the learned Special Government Pleader (Taxes) for the first 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 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 22.11.2023 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.1,78,787/- (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.



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(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 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

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KRISHNAN RAMASAMY.J.,
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