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W.P.No.20873 of 2024

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.No.20873 of 2024 &
W.M.P.Nos.22823 & 22824 of 2024

M/s.Grace Metal Stores
Represented by its Proprietor,
Deva Sigamani,
18, Malaiappan Street,
Dhasari Batma Nagar,
Maduravoyal,
Chennai, Tamil Nadu, 600 095.

...
Vs.

Petitioner

The Commercial Tax Officer /
State Tax Officer
Koyambedu Assessment Circle,
1st Floor, Integrated GST Buildings,
Chennai Bangalore Highway,
Varadarajapuram, Nazarathpet,
Poonamallee, Chennai - 600 123.

...

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records leading to the issuance of Impugned Order reference No.ZD3303241405102 dated 22.03.2024 FORM GST DRC-07, along with connected proceedings GSTIN / 33AKRPD3600L2Z9/2018-2019 dated 22.03.2024, by the respondent herein and quash the same, and direct the respondent to consider the matter afresh, after giving full and fair opportunity to the petitioner to submit its reply and after affording opportunity of personal hearing to the petitioner.



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For Petitioner : Mr.Prakash T C

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

This Writ Petition has been filed by the petitioner to quash the impugned order dated 22.03.2024 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate (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 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 call from the respondent. While so, without providing any opportunity to the petitioner, the respondent passed the impugned order, demanding the payment of GST for



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a sum of Rs.11,33,149/- for the assessment year 2018-2019, which is in violation of the principles of natural justice.

5. On the other hand, the learned Government Advocate (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.11,33,149/-) 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 Government Advocate (Taxes) has no serious objection.

7. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent and also perused the materials available on record.



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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 22.03.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(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 sum of Rs.11,33,149/-(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 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 issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate



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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

The Commercial Tax Officer /
State Tax Officer
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1st Floor, Integrated GST Buildings,
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KRISHNAN RAMASAMY.J.,
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