IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.08.2024

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.21143 of 2024**
**and**
**W.M.P.Nos.23079 & 23080 of 2024**

M/s.Balaram Traders,
Represented by its Proprietor,
Thiru.B.S.Balaraman,
Shop No.191, KSG Street,
Bargur, Krishnagiri 635 104.

... Petitioner

**Vs.**

The Deputy State Tax Officer I,
Krishnagiri II Circle,
Krishnagiri 635 101.

... 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 connected records pertaining to the impugned proceedings of the respondent herein made in Ref.No.GST 33BADPB5829G1Z2 dated 06.02.2024 and the consequential order dated 18.06.2024 in

Ref.No.ZD330624153043S and quash the same as illegal and consequently directing the respondent to pass an order afresh after affording the opportunity of the personal hearing to the petitioner herein.

For Petitioner : Mr.Manoharan S.Sundaram

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader.

**ORDER**

This writ petition has been filed challenging the impugned proceedings dated 06.02.2024 and the consequential order dated 18.06.2024 and to direct the respondent to pass an order afresh after affording the opportunity of the personal hearing to the petitioner.

2. Mr.T.N.C.Kaushik, learned Additional 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 opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. On the other hand, the learned Standing counsel appearing for the respondent 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. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. 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 proceedings dated 06.02.2024 and the consequential order dated 18.06.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned proceedings dated 06.02.2024 and the consequential order dated 18.06.2024 are set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed amount to the respondent within a period of four weeks from today (12.08.2024) 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 orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

**12.08.2024**

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

**KRISHNAN RAMASAMY.J.,**

nsa

To

The Deputy State Tax Officer I,
Krishnagiri II Circle,
Krishnagiri 635 101.

**W.P.No.21143 of 2024**
**and W.M.P.Nos.23079 & 23080 of 2024**

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