



W.P.No.21432 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21432 of 2024
and
W.M.P.Nos.23392 & 23393 of 2024

M/s.Ponkaliyamman Blue Metals,
Rep. by Proprietor Thangavel Kaliappagounder,
No.124/5, Itchipatti, Palladam,
Tiruppur, Tamil Nadu 641 668.

... Petitioner

Vs.

The Deputy Commercial Tax Officer (ST),
Tiruppur Central II Circle, Tiruppur II,
Tamil Nadu

... 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 of the impugned assessment order in Ref No.ZD331223155833F dated 21.12.2023 passed under Section 73 of CGST/TNGST Act, 2017 and uploaded along with summary of order in DRC-07, for tax period 2017-18 from the files of the respondent herein, quash the same.



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For Petitioner : Mr.Aparna Nandakumar

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 21.12.2023 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, 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. 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 Standing counsel 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



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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 21.12.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 21.12.2023 is 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



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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

To

The Deputy Commercial Tax Officer (ST),
Tiruppur Central II Circle, Tiruppur II,
Tamil Nadu



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KRISHNAN RAMASAMY.J.,

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