IN THE HIGH COURT OF JUDICATURE AT MADRAS

**Dated : 12.08.2024**

Coram

**The Hon'ble Mr.Justice Krishnan Ramasamy**

**W.P.No.21756 of 2024**
**and**
**W.M.P.Nos.23733 & 23736 of 2024**

Arul Ceramic PVC Doors,
Represented by its Proprietor Mr.Jacob Yesuselvan,
1159/A-5, 57th Street, Korattur,
Chennai, Tamil Nadu-600 080. ...Petitioner

Vs.

Deputy State Tax Officer-1,
Ambattur Industrial Estate Assessment Circle,
Chennai-600 0035. ... Respondents

**Prayer:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order dated 20.12.2023 with the reference GSTIN/33AAZPY4377R1Z6/2017-18 in the files of the Respondent, quashing the same and further directing the Respondent to de novo adjudicate the matter adhering to the principles of natural justice.

For Petitioner : Mr.S.Ramamurthy
For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate (Tax)

**ORDER**

This Writ Petition has been filed seeking issuance of a Writ of Certiorarified Mandamus to call for the records of the impugned order dated 20.12.2023 with the reference GSTIN/33AAZPY4377R1Z6/2017-18 on the file of the respondent, to quash the same and to further direct the respondent to de novo adjudicate the matter adhering to the principles of natural justice.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Tax), 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. Alleging that there is a mismatch of tax liability of Rs.4,42,074/- between Form GSTR 1 and GSTR 3B filed by the petitioner for the financial year 2017-2018, the respondent passed an impugned order, dated 20.12.2023, demanding the payment of the mismatch amount with interest and penalty.

5. The learned counsel for the petitioner submitted that Show Cause

Notice dated 26.09.2023 in Form DRC-01 raised on the petitioner in the GST common portal under “Additional notices column”, as the petitioner was unaware of the same, he failed to respond the said Show Cause Notice. Even an impugned order was uploaded in the GST portal under “Additional notice column” and the physical version of such order was not served on the petitioner. He further submits that, if an opportunity is provided and the petitioner would be able to substantiate his case and also he agrees to make a payment of 10% of the disputed tax demand in respect of the impugned assessment period.

6. The learned Government Advocate appearing for the respondent would submit that subject to the deposit of 10% of the disputed tax by the petitioner in respect of the impugned assessment period, this Court can consider and pass appropriate orders.

7. Heard the learned counsel for the petitioner as well as the learned Government Advocate for the respondent and perused the materials available on record.

8. Considering the above submissions made by the learned counsel on

either side and upon perusal of the materials, it is evident that the impugned show cause notice was uploaded on the GST Portal Tab. According to the petitioner, the petitioner was not aware of the issuance of the show cause notice issued through the GST Portal and the original of the said show cause notice was not furnished to them. In such circumstances, this Court is of the view that the impugned order came to be passed without affording any opportunity of personal hearing to the petitioner to establish its case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

9. For the reasons stated above, this Court is inclined to set aside the impugned order dated 20.12.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside on condition that the petitioner deposits 10% of the disputed tax amount in respect of the assessment year in question within a period of four weeks from the date of receipt of a copy of this order.

(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.

10. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

**12.08.2024**

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To
The Deputy State Tax Officer-1,
Ambattur Industrial Estate Assessment Circle,
Chennai-600 0035.

**Krishnan Ramasamy,J.,**

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**W.P.No.21756 of 2024**

**12.08.2024**