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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21840 of 2024 &
W.M.P.Nos.23828 and 23830 of 2024

M/s.Kumaran Spintex
Rep. by its proprietrix Mrs.Ramya J
No.6/232, Near EB Office,
Devanakurichi- 637 209. ... Petitioner

Vs.

State Tax Officer,
Pallipalayam Assessment Circle,
Senguuntharpavadi, Arakkattlai Building,
First Floor, No.100/3, S.S.D.Road,
Tiruchengode- 637 211. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the Respondent in GSTIN:33AIXPR7813B1Z0/2018-19 dated 28.04.2024 quash the same.

For Petitioner : Mr.V.Sundareswaran

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

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O R D E R

This writ petition has been filed by the petitioner challenging the order dated 28.04.2024 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocat (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 submits that all notices/communications were uploaded under the "View Additional Notices and Orders" in the GST portal. However, the petitioner is not aware of the notices uploaded in the GST portal and thus, failed to file their reply within the time. While so, without providing any opportunity to the petitioner, the respondent passed the impugned order dated 28.04.2024, demanding the payment of tax along with penalty and

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interest 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 show cause notices in the GST Online Portal. But the petitioner failed to submit reply in time and therefore the impugned orders came to be passed.

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 made by the respondent in the event of providing an opportunity to them to file their reply along with the required documents to substantiate their claim, for which, the learned Government Advocate (Taxes) has no serious objection.

7. Having regard to the fact that the impugned orders came to be passed without hearing the petitioner in violation of the principles of

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natural justice, and also considering the submissions made by the learned counsel on either side, this court passes the following order:-

(i) The orders impugned herein are set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall 10% of the disputed 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 orders 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.

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8. Accordingly, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

13.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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<u>To</u>

State Tax Officer,
Pallipalayam Assessment Circle,
Senguuntharpavadi, Arakkattlai Building,
First Floor, No.100/3, S.S.D.Road,
Tiruchengode- 637 211.

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