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W.P.No.22324 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.08.2024

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.22324 of 2024
and W.M.P.Nos.24308 and 24310 of 2024

Chennai Gold,
Represented by its Proprietor Krishnan Neela Murali,
No.43/1, Paddy Filed Road,
Permambur, Chennai - 600 011.

... Petitioner

Vs.

1. The State Tax Officer (ST),
No.15 & 16, Malligai Avenue,
100 Feet Road, Villivakkam,
Chennai - 600 099.

2. The Assistant Commissioner (ST) (FAC),
No.15 & 16, Malligai Avenue,
100 Feet Road, Villivakkam,
Chennai - 600 099.

3. The Joint Commissioner (ST),
Chennai (North),
Integrated Commercial Tax Office Complex at North Chennai,
Wall Tax Road, Chennai - 600 003.

... Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorarified Mandamus, to quash the



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impugned order dated 16.12.2023 in GSTIN/ 33ACEPN2014M1ZU/ 2017-18, issued under Section 73 of the TNGST Act, 2017, by the first respondent and consequently, direct the respondent to initiate fresh assessment proceedings and provide opportunity.

For Petitioner : Mr.M.Velmurugan

For Respondents : Mr.G.Nanmaran
Special Government Pleader

ORDER

The present Writ Petition is filed for the issuance of a Writ of Certiorarified Mandamus, to quash the impugned order dated 16.12.2023 in GSTIN/ 33ACEPN2014M1ZU/ 2017-18, issued under Section 73 of the TNGST Act, 2017, by the respondent and consequently, direct the respondent to initiate fresh assessment proceedings and provide opportunity.

2. The learned counsel for the petitioner submits that the impugned order dated 16.12.2023 is in violation of principles of natural justice and the same is bad in law. The impugned order is not a speaking order and no proper



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opportunity was given to the petitioner to substantiate their case before passing the order. The respondent, without application of mind, has passed the impugned order and hence, the same is liable to be set aside and remand the matter to the respondent for reconsideration.

3. The learned Special Government Pleader for the respondent would submit that in the event of deposit of 10% of the tax demand, the request of the petitioner may be considered.

4. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and perused the materials placed before this Court.

5. This Court is of the view that no order can be passed without providing sufficient opportunities to the petitioner. However, in the present case, since all the notices were uploaded in the web portal, the petitioner was unaware of the same. Hence, the impugned order is liable to be set aside and accordingly, the impugned order dated 16.12.2023 in GSTIN/33ACEPN2014M1ZU/ 2017-18, is set aside on condition that the petitioner shall deposit 10% of the disputed tax demand, within a period of four (4) weeks



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from the date of receipt of a copy of this order. While setting aside the impugned order, this Court remits the matter back to the first respondent for reconsideration. The petitioner is directed to file a reply within a period of two (2) weeks. After receipt of the reply, the authorities concerned shall fix a date for personal hearing by sending a physical notice to the petitioner providing 14 days time and thereafter, pass orders on merits and in accordance with law.

With the above directions, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

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To

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KRISHNAN RAMASAMY, J.

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