



W.P.No.22368 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.22368 of 2024
and W.M.P.Nos.24361 and 24362 of 2024

M/s.Peritus Solutions Private Limited
Represented by its Director,
No.12, 2nd Floor, Second Street,
Sri Sakthi Vijayalakshmi Nagar,
Off 100 Feet Bypass road,
Velachery, Chennai 600 042.

... Petitioner

-VS-

The Commercial Tax Officer
Velachery Assessment Circle
Integrated Building of Commercial Taxes and
Registration Department,
Farnpet, Chennai 600 035.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in the impugned order reference No. ZD330424146790I dated 18.04.2024, quash the same as against the principles of natural justice and direct the respondent to allow the demand amount in monthly instalments as per Section 80 of the CGST Act, 2017 in



W.P.No.22368 of 2024

accordance with law.

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For Petitioner : Mr.K.Thyagarajan

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader (T)

ORDER

The present Writ Petition is filed for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in the impugned order reference No. ZD330424146790I dated 18.04.2024, quash the same as against the principles of natural justice and direct the respondent to allow the demand amount in monthly instalments as per Section 80 of the CGST Act, 2017 in accordance with law.

2. The learned counsel for the petitioner submits that the respondent did not issue the notice in Form GST ASMT-10 for the financial year 2017-18 for intimating of liability before issuance of show cause notice, which is mandatory. Therefore, it is violation of principles of natural justice. The impugned summary notice and impugned order did not serve to



W.P.No.22368 of 2024

the petitioner, but, it was directly uploaded in the tab "view additional notices and orders" instead of "view notices and orders" and therefore, the petitioner had no occasion to view the said column and the impugned order was passed without affording an opportunity to the petitioner to establish his case before the respondent. At the time of issuance of notice and orders, the petitioner registration was inactive and it was cancelled on 31.08.2020. The impugned show cause notice and the impugned order have been uploaded after the period of limitation prescribed under the Act. He further submits that the petitioner has already paid 10% of the disputed tax demand on 13.07.2024 before the respondent. Hence, the impugned order is liable to be quashed.

3. The learned Additional Government Pleader (T) for the respondent would submit that though the notices were uploaded by the respondent in the web portal, the petitioner had failed to appear before the respondent for personal hearing. However, he would fairly submit that the matter may be remitted back to the respondent subject to verification of the



W.P.No.22368 of 2024

deposit made by the petitioner.

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4. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (T) appearing for the respondent and perused the materials available on record.

5. Considering the facts that all the notices were uploaded in the portal under the "View Additional Notices/Orders" and therefore, the petitioner had no occasion to view the said column and the impugned order was passed without affording an opportunity to the petitioner to establish his case before the authorities concerned, which is clear violation of principles of natural justice, this Court is of the view that no order can be passed without providing sufficient opportunities to the petitioner. Hence, the impugned order is liable to be set aside.

6. Accordingly, the impugned order passed by the respondent dated 18.04.2024 is set aside. While setting aside the impugned order, this Court is inclined to remand the matter to the respondent for consideration



W.P.No.22368 of 2024

and accordingly, the matter is remitted back to the respondent subject to verification of the payment already made by the petitioner. The petitioner is directed to file their reply within a period of two (2) weeks and on receipt of the reply filed by the petitioner, the respondent 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 direction, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

13.08.2024

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To

The Commercial Tax Officer
Velachery Assessment Circle
Integrated Building of Commercial Taxes and
Registration Department,
Farnpet, Chennai 600 035.

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W.P.No.22368 of 2024

KRISHNAN RAMASAMY,J

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W.P.No.22368 of 2024 and
W.M.P.Nos.24361 and 24362 of 2024

13.08.2024