IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24228 of 2024 &
W.M.P.Nos.26476 & 26477 of 2024

Tvl. Triadss Tech Solutions Private Limited,
Rep. by its Director Mr.R.Sureshkumar,
F-2, 1st Floor, Es El En Flats,
No.22, 11th Main Road, Vijayanagar,
Velachery, Chennai - 600 042. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Velacherry Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department,
South Tower, Room No.222,
2nd Floor, Anna Salai, Nandanam,
Chennai - 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in its impugned proceedings made in GSTIN 33AADCT7734L1Z1/2017-2018, dated 13.12.2023 and 16.12.2023 and quash the same and consequently direct the respondent to stay the operation of the recovery proceedings.

For Petitioner : M/s.S.Sara

For Respondent : Mr.G.Nanmaran
Special Government Pleader (Taxes)

ORDER

This writ petition has been filed to quash the orders dated 13.12.2023 and 16.12.2023 and for a direction to the respondent to stay the operation of the recovery proceedings.

2. Mr.G.Nanmaran, learned Special Government Pleader (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 "Additional Notices Column" in the GST portal. However, the petitioner, being a small business concern, was not aware of the notices uploaded on the GST portal, resulting in their failure to file a reply within the stipulated time. While so, without providing any opportunity to the petitioner, the respondent passed the

impugned orders, which are in violation of the principles of natural justice. The learned counsel would also submit that the petitioner had already deposited 10% of tax before the authority concerned.

5. Heard the learned Special Government Pleader (Taxes) appearing for the respondent, who made his submissions supporting the orders impugned herein.

6. It is evident from the pleadings and the documents placed before this Court that the respondent passed the orders, which are impugned herein without providing an opportunity of personal hearing to the petitioner and hence, the same is in violation of the principles of natural justice. According to the petitioner, they had already paid 10% of the tax before the authority concerned.

7. In view of the above, this Court is of the opinion that it is just and necessary to provide an opportunity to the Petitioner to establish their case on merits and in accordance with law. Accordingly, the orders impugned herein are set aside. The petitioner shall file their reply/objection along with the required documents, if any, to the respondent within a period of two weeks from the date of receipt of a copy of this order. On filing of such

reply/objection by the petitioner, the respondent shall consider the same after issuing a 14 days clear notice by fixing the date of personal hearing and thereafter pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

8. With the above directions, the writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

20.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST),
Velacherry Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department,
South Tower, Room No.222,
2nd Floor, Anna Salai, Nandanam,
Chennai - 600 035.

KRISHNAN RAMASAMY.J.,

rns

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