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W.P.No.24690 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.08.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24690 of 2024
& W.M.P.Nos.27012 & 27015 of 2024

Abhay Kumar

... Petitioner

Vs.

Deputy Commercial Tax Officer,
Anupparpalayam, Tiruppur I,
Thiruppur, Tamil Nadu.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent and quash the impugned order under Section 73 of the TNGST Act, 2017/CGST,2017 in GSTIN: 33ANZPK0769L1ZB dated 13.12.2023 along with its annexure and the consequent summary of the order in Form GST DRC-07 dated 13.12.2023 both passed by the respondent and both having Ref.No.ZD331223083329G for FY 2017-18.



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For Petitioner : Ms.N.V.Lakshmi

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 13.12.2023 passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that all notices/communications were uploaded by the respondent under the column, viz., "View Additional Notices and Orders", in the GST portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has



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been filed.

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4. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent has uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed amount by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was



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passed in violation of principles of natural justice since it is just and

necessary to provide an opportunity to the petitioner to establish their

case on merits. In such view of the matter, this Court is inclined to set

aside the impugned order dated 13.12.2023 passed by the respondent.

Accordingly, this Court passes the following order:-

(i) The impugned order dated 13.12.2023 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent within a period of four weeks from today (27.08.2024) and the setting aside of the impugned order 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



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law, after hearing the petitioner, as expeditiously as possible.

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

27.08.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

Deputy Commercial Tax Officer,
Anupparpalayam, Tiruppur I,
Thiruppur, Tamil Nadu.



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KRISHNAN RAMASAMY.J.,

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