



W.P.No.25008 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25008 of 2024 &
W.M.P.Nos.27344 & 27346 of 2024

Jeyapandi Meshach,
Proprietor of Tvl.Amri Bleachers,
No.124/1, Vaikkal Thottam, Ananpalayam,
Uthukuli RS, Thiruppur,
Tamil Nadu - 638 752.
GSTIN:33APGPM4352Q1ZH

... Petitioner

Vs.

The Assistant Commissioner (ST),
Chennimalai Assessment Circle, Erode,
No.300, Bhavani Main Road,
Perundurai - 638 052.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the files of the respondent in the impugned Order in GSTIN:33APGPM4352Q1ZH/2018-19, dated 26.12.2023 along with the consequential order in Form GST DRC-07 bearing a Ref.ZD331223204296U, dated 26.12.2023 for the tax period April 2018 to March 2019, quash the same as being contrary to the provision of CGST Act, 2017.



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For Petitioner : M/s.R.Hemalatha

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

ORDER

This writ petition has been filed to quash the order of the respondent dated 26.12.2023 along with the consequential order in Form GST DRC-07, dated 26.12.2023 for the tax period April 2018 to March 2019.

2. The learned counsel for the petitioner submits that all notices/communications were uploaded under the "View 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.

3. On the other hand, the learned Special Government Pleader (Taxes) would submit that the respondent uploaded the notice for personal hearing in the GST Online Portal. But the petitioner failed to avail the said



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opportunity. He would further submit that now, the petitioner can very well approach the Appellate Authority. Hence, he prayed for appropriate orders.

4. In reply, the learned counsel for the petitioner would fairly submit that the petitioner is now ready and willing to pay 10% of the disputed tax in the event of providing an opportunity to them to file their reply/objections along with the required documents to substantiate their claim, for which, the learned Special Government Pleader (Taxes) has no serious objection.

5. Having regard to the admitted fact that the impugned orders came to be passed without hearing the petitioner in violation of the principles of 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 pay a 10% of the disputed tax 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.



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(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 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.

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

30.08.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST),
Chennimalai Assessment Circle, Erode,
No.300, Bhavani Main Road,
Perundurai - 638 052.



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