IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.26119 & 26123 of 2024 &
W.M.P.Nos.28527, 28528 & 28536, 25839 of 2024

M/s.Anitha Marvadi,
Reptd. by its Proprietor,
S.Santhanamurthy
No.1-A, Singavaram Road,
Desur Pattai, Gingee,
Villupuram District - 604 202 . ... Petitioner in both Writ Petitions

Vs.

1.The State Tax Officer (Taxes),
Gingee Assessment Circle,
Gingee, Villupuram District. ... 1st Respondent in W.P.No.26119 of 2024

2.The Deputy State Tax Officer (ST) (Taxes),
O/o.The Deputy Commissioner,
Villupuram,
Villupuram District. ... 2nd Respondent in W.P.No.26119 of 2024 & Sole Respondent in W.P.No.26123 of 2024

Prayer in both writ petitions: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned orders dated 22.03.2024 and 07.08.2024 respectively passed by the Deputy Sales Tax Officer-I (Taxes), Gingee Assessment Circle, Villupuram District, against the petitioner's registration in bearing GSTN/33BWKPS9479L1ZG for the Assessment Years 2018-2019 and 2019-2020 respectively and quash the same as illegal and against the principles of natural justice.

For Petitioner in both W.Ps'	:	Mr.K.M.Malarmannan
For Respondents in both W.Ps'	:	Mr.C.Harsha Raj Additional Government Pleader (Taxes)

COMMON ORDER

These writ petitions have been filed to quash the orders dated 22.03.2024 and 07.08.2024 passed by the Deputy State Tax Officer (ST) (Taxes), Villupuram District, for the assessment years 2018-2019 and 2019-2020 respectively.

2. The learned counsel for the petitioner submits that all notices/communications were uploaded under the "View Additional Notices and Orders" 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 Additional Government Pleader (Taxes) would submit that the respondents uploaded the notice for personal hearing in the GST Online Portal. But the petitioner failed to avail the said opportunity. He would further submit that now, the petitioner can very well approach the Appellate Authority. Hence, he prayed for appropriate orders.

4. The learned counsel for the petitioner fairly submits that the petitioner is now prepared to pay 10% of the disputed tax in each case, provided they are granted an opportunity to file their reply/objections along with the necessary documents to substantiate their claim, for which, the learned Additional 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 impugned orders are set aside, and the matter is remanded to the respondent for fresh consideration, on the condition that the petitioner shall pay 10% of the disputed tax in both matters to the respondent within four weeks from the date of receipt of a copy of this order. The setting aside of the impugned orders will take effect upon 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 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, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

05.09.2024

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

To

1.The State Tax Officer (Taxes),
Gingee Assessment Circle,
Gingee, Villupuram District.

2.The Deputy State Tax Officer (ST) (Taxes),
O/o.The Deputy Commissioner,
Villupuram,
Villupuram District.

KRISHNAN RAMASAMY.J.,
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