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W.P.No.27794 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.09.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27794 of 2024 &
W.M.P.Nos.30307 and 30308 of 2024

Tvl.Metro Medical and General
Rep by its Proprietor,
Mr.Mohamed Riza Ahamed Jalaludeen
S/o. Purasawakkam High Road,
Chennai, Tamil Nadu-600 007. ...

Petitioner

Vs.

Deputy State Tax Officer-1,
Purasawakkam Assessment Circle,
F/50, First Floor, First Avenue,
Anna Nagar (East), Chennai 600102. ...

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to Impugned Assessment Order dated 15.04.2024 bearing GSTIN:33AJKPA2322G1ZW/2018-2019 issued by the Respondent and quash the same as illegal and arbitrary.



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For Petitioner : Mr.Abdul Rahman

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

This writ petition has been filed by the petitioner challenging the order of the Respondent dated 15.04.2024 and to quash the same.

2. Mr.V.Prashanth Kiran, learned Government Advocate (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 would submit that in the present case, the respondent has issued a show cause notice dated 11.01.2024 followed by reminder notices dated 05.03.2024, 18.03.2024 and 26.03.2024 to the Petitioner and the same was uploaded in the "view Additional Notices and Orders" column in the GST portal. Since the Petitioner being a small concern is not aware of the said notice they had



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failed to file their reply. Under these circumstances, the impugned order dated 15.04.2024 came to be passed by the Respondent demanding tax along with penalty and interest for the Assessment Year 2018-2019 and the same was also uploaded in the GST Portal. The Petitioner came to know of the said from the Respondent only during the month on June 2024.

5.Further, he would submit that impugned assessment order came to be passed without affording an opportunity of hearing to the Petitioner and therefore the same is in violation of principles of natural justice and therefore prays to set aside the same.

6. On the other hand, the learned Government Advocate (Taxes) would submit that the respondent uploaded the show cause notice as well as reminder notices in the GST Online Portal. But the petitioner failed to submit reply to the Show Cause Notice and therefore the impugned assessment order came to be passed.

7. In reply, the learned counsel for the petitioner would fairly submit that the petitioner is now ready and willing to pay 10% of the



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disputed tax liability made by the respondent in the event of providing an opportunity to them to file their reply along with the required documents to substantiate their claim, for which, the learned Government Advocate (Taxes) has no serious objection.

8. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent and also perused the materials available on record.

9. In the present case, since the show cause notice followed by reminder notices were uploaded in the GST Portal, the petitioner being a small concern was not aware of the same and therefore they were not in a position to file reply for the show cause notice.

10. Further, 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 is passed in violation of principles of natural justice and it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such



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view of the matter, this Court is inclined to set aside the impugned order dated 15.04.2024 passed by the Respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 15.04.2024 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 to the respondents within a period of *four weeks* from the date of receipt of a copy of this order 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 law, after hearing the petitioner, as expeditiously as possible.



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11. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are also closed.

25.09.2024

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

Deputy State Tax Officer-1,
Purasawakkam Assessment Circle,
F/50, First Floor, First Avenue,
Anna Nagar (East), Chennai 600102.

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KRISHNAN RAMASAMY.J.,

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