



WEB COPY



W.P.No.27506 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27506 of 2024 &
W.M.P.Nos.30015, 30017 & 30018 of 2024

M/S.Frontline Engineering Services
Represented by its Partner
Mrs Maleka Zulfikar,
Old No.22 New No.45 First Floor,
Shop No.2 Armenian Street,
Parrys, Chennai 600 001.

... Petitioner

Vs.

1. The Deputy State Tax Officer-II,
Loan Square Assessment Circle,
Integrated Commercial Taxes Complex,
No.32, Elephant Gate Bridge Road, Vepery,
Chennai- 600 003.

2 The Assistant Commissioner(ST),
Loan Square Assessment Circle I,
Integrated Commercial Taxes Complex,
No.32, Elephant Gate Bridge Road, Vepery,
Chennai 600 003.

3 The Branch Manager
Punjab National Bank
158, Linghi Chetty Street,
Parrys, Chennai 600 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the impugned proceedings of the first respondent in GSTIN 33AABFF4045P1ZD/ 2018-2019 dated 25.04.2024 and the connected order under section 73 and the summary of the order in Form GST DRC-07 dated 25.04.2024 both issued in Reference



W.P.No.27506 of 2024

No ZD330424203155Y and quash the impugned orders as passed contrary to the provisions of the CGST Act 2017 and TNGST Act 2017 and contrary to the principles of natural justice.

For Petitioner : Mr.P.Rajkumar

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

ORDER

This writ petition has been filed seeking to quash the order dated 25.04.2024, along with the connected order passed under Section 73 of the GST Act, and the summary of the order in Form GST DRC-07, dated 25.04.2024, issued by the first respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate takes notice on behalf of the first and second respondents.

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 in the GST portal. However, the petitioner, being a small business concern, was not aware of the notices



W.P.No.27506 of 2024

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 first 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 more than 10% of tax before the authority concerned.

5. Heard the learned Government Advocate (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 first respondent passed the orders, which are impugned herein without providing an opportunity of personal hearing to the petitioner and hence, the same are in violation of the principles of natural justice. According to the petitioner, they had already paid more than 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



W.P.No.27506 of 2024

herein are set aside. Consequently, the attachment notice issued by the second respondent shall stand lifted. 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.

13.09.2024

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

Note: Issue order copy on 18.09.2024



W.P.No.27506 of 2024

To

1. The Deputy State Tax Officer-II,
Loan Square Assessment Circle,
Integrated Commercial Taxes Complex,
No.32, Elephant Gate Bridge Road, Vepery,
Chennai- 600 003.
- 2 The Assistant Commissioner(ST),
Loan Square Assessment Circle I,
Integrated Commercial Taxes Complex,
No.32, Elephant Gate Bridge Road, Vepery,
Chennai 600 003.
- 3 The Branch Manager
Punjab National Bank
158, Linghi Chetty Street,
Parrys, Chennai 600 001.



WEB COPY



W.P.No.27506 of 2024

KRISHNAN RAMASAMY.J.,

r n s

**W.P.No.27506 of 2024 &
W.M.P.Nos.30015, 30017 & 30018 of 2024**

13.09.2024