



W.P.No.28273 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.28273 of 2024 &
W.M.P.Nos.30815 & 30816 of 2024

M/s.Joy Marketing,
Rep. by its Partner Abishek Pesala,
Ground Floor, Old No.11, New No.19,
Saraswathi Varadharasam Illam, 15th Main Road,
Anna Nagar, Chennai - 600 004.

... Petitioner

Vs.

The Deputy State Tax Officer – 2,
Amaindakarai Assessment Circle,
F/50, 2nd Floor, First Avenue,
Anna Nagar [East], Chennai – 600 102.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the impugned Order of the respondent GSTIN: 33AAIFJ8126GIZF/2017-2018 dated 21.12.2023 and quash the same.



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For Petitioner : Mr.N.Murali

For Respondent : Mr.C.Harsha
Additional Government Pleader [T]

ORDER

Challenging the impugned Order of the respondent in GSTIN: 33AAIFJ8126GIZF/2017-2018 dated 21.12.2023, the present writ petition has been filed.

2. According to the petitioner, they are registered under the TN GST Act and CG GST Act, 2017. The petitioner was a dealer in Electronic Goods. The petitioner was prompt in filing the monthly returns. It is the further case of the petitioner that as his business was closed, the consultant also did not attend the work properly resulting in cancellation of registration. In the meanwhile, the respondent also attached the bank account of the petitioner. Challenging the same, the petitioner is before this court with the present writ petition.



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3. Heard both sides and perused the documents enclosed in the typed set of papers. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

4. Though the petitioner raised very many grounds assailing the order impugned herein, the main contention of the learned counsel for the petitioner is that before passing the order impugned herein, the petitioner was not provided reasonable opportunity to submit their oral and written submissions and to file documents to substantiate their claims. Thus, according to the learned counsel, the order impugned herein is arbitrary, illegal and in violation of the principles of natural justice. The learned counsel further submitted that though the petitioner sought time for filing documents to substantiate their case, the respondent not considering the same passed the impugned Order.

5. On the other hand, the learned Additional Government Pleader appearing for the respondents submitted that after analysing the facts and



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circumstances of the case, the respondent has passed the order impugned.

6. Considering the facts and circumstances of the case coupled with the submissions made by the learned counsel on either side would demonstrate that there is clear violation of principles of natural justice on the part of the respondent in passing the order impugned herein, this court passes the following order:

The order impugned herein is 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 liability to the respondent within a period of four weeks from the date of receipt of a copy of this order;

(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 pass appropriate orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, as expeditiously as possible.



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7. This writ petition is disposed of on the above terms. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

30.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

vrc

To

The Deputy State Tax Officer – 2,
Amaindakarai Assessment Circle,
F/50, 2nd Floor, First Avenue,
Anna Nagar [East], Chennai – 600 102.



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KRISHNAN RAMASAMY, J.

VTC

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