IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29612 of 2024
& W.M.P.No.32276 of 2024

M/s.Pranali Ventures Private Limited,
Rep by its Director Mr.C.C.Viswanathan Nair,
GSTIN: 33AAJCP8637J1ZZ,
Old No.108, New No.94, 13th Cross Street,
Defence Officers Colony,
Ekkattuthangal, Chennai 600 32.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Ekkatuthangal Assessment Circle,
No.571, Integrated Registration and Commercial Taxes Building, Room No.306, 3rd Floor,
Nandanam, Chennai 600 035.

2.The Deputy State Tax Officer-1 (ST),
Ekkattuthangal Assessment Circle,
No.571, Integrated Registration and Commercial Taxes Building, Room No.306, 3rd Floor,
Nandanam, Chennai 600 035.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in the files of the 2nd respondent in passing the impugned order in GSTIN/33AAJCP8637J1ZZ/2018-19 dated 18.03.2024 and its summary in Form DRC-07 Ref No.ZD330324103954N dated 18.03.2024 and GSTIN/33AAJCP8637J1ZZ/2018-19 dated 10.04.2024 and its summary in Form DRC-07 Ref No.ZD330424090622K dated 12.04.2024 and the impugned order passed by the 1st respondent in GSTIN/33AAJCP8637J1ZZ/2018-19 dated 24.04.2024 and its summary in Form DRC-07 Ref No.ZD330424182811I dated 24.04.2024 and to quash the same.

For Petitioner : Ms.S.Akila

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned orders dated 18.03.2024, 10.04.2024 and 24.04.2024 passed by the respondents.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in the present case, the respondent had uploaded three show cause notices dated 28.12.2023, 30.01.2024 and 24.01.2024 for the identical issues pertaining to the same assessment year. Being unaware of the said notices, the petitioner had failed to file their reply within the time. Under these circumstances, in non-application of mind, three impugned orders dated 18.03.2024, 10.04.2024 and 24.04.2024 came to be passed by the respondent, without even providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. On the other hand, the learned Government Advocate appearing for the respondent had also confirmed that three show causes notices were uploaded and subsequently, three impugned orders were passed by the respondent for identical issues. Further, she has fairly

admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned orders. Therefore, she requested this Court to quash the impugned orders dated 10.04.2024 and 24.04.2024 and to set aside the impugned order dated 18.03.2024 and remit the matter back to the respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. In the case on hand, the respondent had issued three show cause notices for identical issues, which were pertaining to similar assessment year. The petitioner, being unaware of the said notices, had failed to file their reply within time. Thereafter, in non-application of mind, they had passed the impugned orders dated 18.03.2024, 10.04.2024 and 24.04.2024.

7. Further, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned orders. Hence, this Court is of the view that the impugned orders were passed in violation of principles of natural justice since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to quash the impugned orders dated 10.04.2024 and 24.04.2024 and set aside the impugned order dated 18.03.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 10.04.2024 and 24.04.2024 are quashed.
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> (ii) The impugned order dated 18.03.2024 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 amount to the respondent within a period of four weeks from today (14.10.2024) and the setting aside of the impugned order will take effect from the date of payment of the said amount.
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> (iii) The petitioner shall file their reply/objection along with the required documents, if any, within a

period of three weeks from the date of receipt of copy of this order.

(iv) 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.

8. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

14.10.2024

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

To

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KRISHNAN RAMASAMY.J.,

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