



W.P.No.29809 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29809 of 2024
and
W.M.P.Nos.32508 & 32510 of 2024

Avigna Lifestyle Private Limited,
Represented by its Authorised Director,
Mr.Shivagnanam Rajasekaran,
No.1822, I Block,
13th Main Road, Anna Nagar West,
Chennai 600 040.

... Petitioner

Vs.

The State Tax Officer/
The Commercial Tax Officer
Amaindakarai Assessment Circle/
Amaindakarai Central II: Chennai Central,
F-50, 1st Avenue, Anna Nagar (East),
Chennai 600 120.

... 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 from the files
of respondent in impugned assessment order in



W.P.No.29809 of 2024

Ref.No.ZD331223147365N dated 20.12.2023 passed for the FY 2017-18 and quash the same as illegal, arbitrary and violative of principles of natural justice.

For Petitioner : Mr.Sujit Kumar Mohanty

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 20.12.2023 passed by the respondent.

2. Mr.C.Harsha Raj, learned Additional Government Pleader, 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 all notices/communications were uploaded by the respondent under the column, viz., "View Additional Notices and Orders", in the GST portal. Since the petitioner was not aware of the said notices, they failed to file



W.P.No.29809 of 2024

their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that the respondent has uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to 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 Additional Government Pleader for the respondent and also perused the materials available on record.



W.P.No.29809 of 2024

6. In the case on hand, 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 was 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 set aside the impugned order dated 20.12.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 20.12.2023 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 (15.10.2024) 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 three weeks from the date of receipt of copy of this order.



W.P.No.29809 of 2024

(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.

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

15.10.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The State Tax Officer/

The Commercial Tax Officer

Amaindakarai Assessment Circle/

Amaindakarai Central II: Chennai Central,

F-50, 1st Avenue, Anna Nagar (East),

Chennai 600 120.



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W.P.No.29809 of 2024

KRISHNAN RAMASAMY.J.,

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W.P.No.29809 of 2024
& W.M.P.Nos.32508 & 32510 of 2024

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