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W.P.No.30437 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30437 of 2024 &
W.M.P.No.33100 of 2024

Tvl.Thangam Steel Company
Represented by its Partner,
Mr.A.Syedibrahim
203A, Kamaraj Road, Kumbakonam,
Thanjavur-612001.

... Petitioner

Vs.

The State Tax Officer
Kumbakonam Town Assessment Circle,
16, Dheerga Sumangali Thirumana
Mandapam (First Floor), Perumandi Road,
Palakkarai, Kumbakonam-612 002.

... 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 of the impugned order u/s.74 dated 30.04.2024 having reference No.ZD330424243706H passed by the respondent and quash the same as it was passed in violation of statutory prescriptions and in violation of principles of natural justice.

For Petitioner : Mr.Anandh S

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (Taxes)



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ORDER

This writ petition has been filed by the petitioner challenging the order dated 30.04.2024 passed by the respondent and to quash the same.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader (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 submits that show cause notice dated 29.09.2023 was uploaded under the head " View Additional Notices and Orders" in the GST portal and therefore is not aware of the same and thus, failed to file their reply to the show cause notice in time. While so, without providing any opportunity to the petitioner, the respondent passed the impugned order dated 30.04.2024 and the same was also uploaded in "Additional Notices and Orders"s and therefore the Show Cause Notice as well as the impugned assessment order are passed in violation of the principles of natural justice. Subsequently, the bank accounts of the Petitioner were attached by the Respondent-Department vide order dated



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29.08.2024. He further submitted that already entire tax liability was been recovered by the Respondent and hence he prays to allow this Petition.

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5. On the other hand, the learned Additional Government Pleader (Taxes) would submit that the respondent uploaded the show cause notice followed by reminder notice in the GST Online Portal. But the petitioner failed to submit reply in time and therefore the impugned assessment order came to be passed. However, he fairly agreed that the entire tax liability has been recovered from the Petitioner.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

7. In the present case, 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 was 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 view of the matter, this Court is inclined to set aside the impugned



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order dated 30.04.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside.

(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.

8. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

17.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,

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