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W.P.No.31554 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31554 of 2024
& W.M.P.Nos.34293 & 34294 of 2024

Tvl.B.Padmanabhan Fertilizers,
Rep by its Proprietor-B.P.Prakash,
67-AB, Bazaar Street, Srimushnam,
Cuddalore 608 703

... Petitioner

Vs.

The Deputy State Tax Officer -1,
Office of Deputy Commercial Tax Officer,
Chidambaram-2 (FAC),
Near Court, C-Mutlur,
Bye Pass Road, Chidambaram.

... 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 on the files of the impugned proceedings of the respondent in GSTIN: 33AHOPP3313L1Z6/2019-20 dated 19.08.2024 along with consequential order in Form GST DRC-07 bearing a Ref.No.ZD330824149028C dated



W.P.No.31554 of 2024

19.08.2024 for the tax period 2019-20 and quash the same.

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For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 19.08.2024 passed by the respondent.

2. Mr.V.Prashanth Kiran, 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 all notices/communications were uploaded by the respondent in the GST portal. Since the petitioner was not aware of the said notices, they failed to file 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



W.P.No.31554 of 2024

has been filed.

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4. On the other hand, the learned Government Advocate 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 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, it is clear 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 since it is just and



W.P.No.31554 of 2024

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 19.08.2024 passed by the respondent.

Accordingly, this Court passes the following order:-

(i) The impugned order dated 19.08.2024 is set aside and the matter is remanded to the 1st 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 (24.10.2024) 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.

(iii) On filing of such reply/objection by the petitioner, the 1st 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.



W.P.No.31554 of 2024

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

24.10.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Deputy State Tax Officer -1,
Office of Deputy Commercial Tax Officer,
Chidambaram-2 (FAC),
Near Court, C-Mutlur,
Bye Pass Road, Chidambaram.



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W.P.No.31554 of 2024

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.31554 of 2024
& W.M.P.Nos.34293 & 34294 of 2024

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