



W.P.No.32069 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.10.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.32069 of 2024

and

W.M.P.Nos.34827 and 34829 of 2024

Express Travel Corporation,
Rep. by its Proprietrix
Sunitha Mohan
No.12/2, New Tank Street
Nungambakkam, Chennai-600034.

...Petitioner

..Vs..

Assistant Commissioner ST
Valluvarkottam Assessment Circle
PAPJM Buildings
No.1, Greams Road
Chennai- 60006.

... Respondent

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the impugned order of the Respondent passed in GSTIN:33AJBPM3927C1ZO/2018-19 dated 24.04.2024 and quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Ms.Amirthapoonkodi Dinakaran
Additional Government Pleader (Taxes)



W.P.No.32069 of 2024

ORDER

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This Writ Petition has been filed to call for the records of the Respondent dated 24.04.2024 and to quash the same.

2. Ms.Amirthapoonkodi Dinakaran, learned Government Advocate (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 time of admission stage itself.

4. The learned counsel for the petitioner submits that show cause notice dated 26.12.2023 followed by reminders dated 01.03.2023, 13.03.2023 and 19.03.2024 were issued to the Petitioner and the same was uploaded in the GST portal. Since the consultant of the Petitioner had not noticed the same, the Petitioner could not file its reply. Under such circumstances, impugned assessment order dated 24.04.2024 came to be passed by the Respondent demanding tax along with interest and penalty for the Assessment Year 2018-19 and the same was also uploaded in the GST portal. The Petitioner came to know of the said order from the Respondent only during September 2024.



W.P.No.32069 of 2024

WEB COPY

5. Further, she would submit that impugned assessment order came to be passed without affording an opportunity of hearing to the Petitioner and therefore the same is in violation of principles of natural justice and therefore prays to set aside the same.

6. The learned Government Advocate (Taxes) appearing for the Respondent submitted that though the Show Cause Notice followed by reminder notices were issued to the Petitioner, by uploading the same in the GST portal, but the Petitioner failed to submit its reply to substantiate its case.

7. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the Respondent and also perused the materials available on record.

8. In the present case, since the Show Cause Notice along with reminder notices were uploaded in the GST Portal, the Petitioner's consultant failed to notice the same and therefore the Petitioner was not aware of the said notices issued by the Respondent and hence failed to file reply.



W.P.No.32069 of 2024

9. It is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of principles of natural justice.

10. In the case on hand, the impugned order was passed without giving opportunity of personal hearing to the Petitioner. Hence, this Court is of the view that the impugned order 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 assessment order dated 24.04.2024 passed by the Respondent. Accordingly, this Court passes the following order:-

(i) 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 10% of disputed tax to the Respondent within a period of **four weeks** from the date of receipt of a copy of this order and the setting aside of the impugned order will take effect from the date of payment of the said amount.



W.P.No.32069 of 2024

WEB COPY

(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.

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

28.10.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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W.P.No.32069 of 2024

Krishnan Ramasamy,J.,

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To

Assistant Commissioner ST
Valluvarkottam Assessment Circle
PAPJM Buildings
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W.P.No.32069 of 2024

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