IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.3769 of 2025
and
W.M.P.Nos.4183 & 4184 of 2025

Santhi Fab,
Rep by its Proprietor, Rajesh Kumar,
Lalithkumar, 50/19, Basuvaian Street,
Old Washermenpet, Chennai 600 021

...Petitioner

Vs.

The Assistant Commissioner (ST),
Washermenpet Assessment Circle,
Station No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Road, Chennai 600 003.

...Respondent

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 respondent herein in GSTIN/33AQDPR5079D1ZU/2017-18 in Form GST DRC-07 in order ZD331223205827M dated 26.12.2023 and quash the same.

For Petitioner : Ms.Siri Chandana K

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 26.12.2023 passed by the respondent.

2. Mr.T.N.C.Kaushik, 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 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 has been filed.

4. Further, she would submit that the entire disputed tax amount has already been recovered from the petitioner by the respondent. Hence, she requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders.

5. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that the respondents had 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.

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

7. In the cases 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 necessary to provide an opportunity to the petitioner to establish their case on merits.

8. Further, it was submitted by the learned counsel for the petitioner that the entire disputed tax amount has already been recovered by the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 26.12.2023 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 26.12.2023 is set aside and the matter is remanded to the 2nd respondent for fresh consideration, subject to the verification of deposit of entire tax amount by the petitioner.
>
> (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 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.

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

20.02.2025

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

To

The Assistant Commissioner (ST),
Washermenpet Assessment Circle,
Station No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Road, Chennai 600 003.

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.3769 of 2025
& W.M.P.Nos.4183 & 4184 of 2025

20.02.2025
(2/2)