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W.P.No.4172 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.4172 of 2025

and

W.M.P.Nos.4668 & 4670 of 2025

M/s.Anandha Stores,
Rep by its Partner,
Mr.Chandrasekaran Nadana Sabhapathi,
No.94, Agaram Main Road,
Devaraj Nagar, Selaiyur,
Chennai 600 073

... Petitioner

Vs.

1.The State Tax Officer (ST),
Selaiyur Assessment Circle,
Room No.341, 3rd Floor,
Integrated Building for Commercial Taxes
and Registration Department,
Government Farm Village, Nandanam,
Chennai 600 035.

2.Deputy Commissioner (ST)(FAC),
Tambaram Zone,
Commercial Tax Department,
4th Floor, Room No.422, PAPJM Building,
No.1, Greams Road, Chennai 600 006.

... Respondent



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertinent to order No.ZD3312232877078 dated 31.12.2024 issued by the 1st respondent and quash the same.

For Petitioner : Mr.P.Rakesh

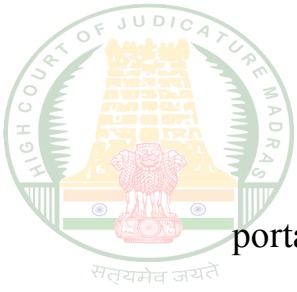
For Respondent : Mr.C.Harsha Raj,
Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 31.12.2024 passed by the 1st respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents. 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



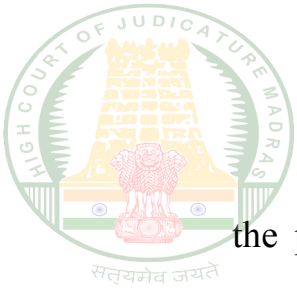
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portal. Since the petitioner's consultant was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. He would also submit that the petitioner had already paid a sum of Rs.65,000/- by way of demand draft to the Department and now, he is willing to pay 25% of the disputed tax amount, less the amount already deposited, i.e., a sum of Rs.65,000/-. Hence, he 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 Special 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



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the passing of impugned order. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of remaining amount of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent 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 petitioner is willing to pay 25% of the disputed tax amount, less the amount already recovered by the respondent. In such



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view of the matter, this Court is inclined to set aside the impugned order dated 31.12.2024 passed by the 1st respondent. Accordingly, this Court

passes the following order:-

(i) The impugned order dated 31.12.2024 is set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount, less the amount already recovered, to the respondent within a period of four weeks from today (20.02.2025) 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 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.



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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

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