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W.P.No.3575 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.3575 of 2025

and

W.M.P.Nos.3956 & 3958 of 2025

Tvl.Mayilsamy Annadurai,
Trade Name Thirumail Coirs 183,
Nallampalli Road, Poosaripatti,
Pollachi, Coimbatore 642 205
GSTIN 33AEAPA0339N1ZX

... Petitioner

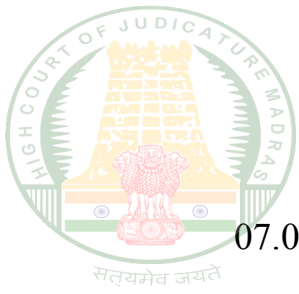
Vs.

The Deputy State Tax Officer I
Office of the Deputy Commercial Tax Officer,
Udumalpet (North),
Coimbatore

... 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 of the impugned proceedings of the respondent herein in GSTIN 33AEAPA0339N1ZX/2019-20 dated 07.03.2023 along with its consequential summary order in Ref.No.ZD330323031682T dated



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07.03.2023 for the Tax Period April 2019 - March 2020 and quash the same.

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For Petitioner : Mr.S.Rajasekar

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 07.03.2023 passed by the respondent.

2. Ms.K.Vasanthamala, 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



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any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. He would also submit that the petitioner is willing to pay 25% of the disputed tax amount, less the amount already recovered by the respondent, i.e., a sum of Rs.90,000/-. 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 Government Advocate 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, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.



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6. Heard the learned counsel for the petitioner and the learned Government Advocate 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 view of the matter, this Court is inclined to set aside the impugned order dated 07.03.2023 passed by the respondent. Accordingly, this Court passes the following order:-



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(i) The impugned order dated 07.03.2023 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount, less the amount already recovered, if any, 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.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Deputy State Tax Officer I
Office of the Deputy Commercial Tax Officer,
Udumalpet (North),
Coimbatore



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KRISHNAN RAMASAMY.J.,

nsa

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