IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.4695, 4696 & 4691 of 2025
and
W.M.P.Nos.5202, 5203, 5206, 5200, 5199& 5208 of 2025

Tvl.K.V.Enterprises,
Rep by its Proprietor, Mr.Kumaran Krishnan,
No15, Gangaiyamman Kovil Street,
Appavu Nagar, Mangadu,
Kancheepuram, Tamil Nadu 600 122
... Petitioner in W.P.No.4695 of 2025

Tvl.Happy Stores,
Rep by its Partner Jayaraj Anand,
No.3, Ponnappa Mudali Street,
Purasaiwalkam, Chennai 600 007.
...Petitioner in W.P.Nos.4691 & 4696 of 2025

Vs.

The Deputy State Tax Officer I,
Kundrathur Assessment Circle,
Integrated GST Building,
No.4/109, Chennai Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee 600 123
... Respondent in W.P.No.4695 of 2025

The Deputy State Tax Officer,
Purasaiwalkam Assessment Circle,
PAPJM Annex Building, III Floor,
No.1, Greams Road, Chennai 600 006
...Respondent in W.P.No.4691 of 2025

The Deputy State Tax Officer,
Purasaiwalkam Assessment Circle,
F/50, First Floor, No.1, Avenue,
Anna Nagar (East), Chennai 600 006
...Respondent in W.P.No.4696 of 2025

Common 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 respondent in order dated 07.08.2024 in GSTIN 33EJEPK0865A1ZO/2019-20, order dated 31.08.2024 in GSTIN 33AAAFH2459N1ZA/2019-20 & order dated 17.08.2024 in GSTIN 33AAAFH2459N1ZA/2019-20 respectively and quash the same.

For Petitioner in all petitions : Ms.C.Rekhakumari

For Respondent in all petitions : Ms.Amirta Poonkodi Dinakaran, Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 07.08.2024, 31.08.2024 & 17.08.2024 passed by the respective respondents.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of the respondent in all cases. By consent of the parties, the main writ petitions are 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 orders came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, these petitions have been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent in each case. 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 respondent would submit that the respondent 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 orders. 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.

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 orders. Hence, this Court is of the view that the impugned orders were 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 to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 21.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 07.08.2024, 31.08.2024 & 17.08.2024 are set aside and the matters are remanded to the respective respondents for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondents, in each case, within a period of four weeks from today (20.02.2025) and the setting aside of the impugned

orders 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.

8. With the above directions, these writ petitions are 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

1. The Deputy State Tax Officer I,
   Kundrathur Assessment Circle,
   Integrated GST Building,
   No.4/109, Chennai Bangalore Highways,
   Varadharajapuram, Nazarathpet,
   Poonamallee 600 123

2. The Deputy State Tax Officer,
   Purasaiwalkam Assessment Circle,
   PAPJM Annex Building, III Floor,
   No.1, Greams Road, Chennai 600 006

3. The Deputy State Tax Officer,
   Purasaiwalkam Assessment Circle,
   F/50, First Floor, No.1, Avenue,
   Anna Nagar (East), Chennai 600 006

KRISHNAN RAMASAMY.J.,

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