IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.4505 of 2025
and W.M.P.Nos.5013 & 5015 of 2025

Murugesan,
Proprietor of M/s.Sri Murugan Hardware,
Ground Floor, No.35, Srivari Flat,
1st Main Road, Nanganallur,
Chennai 600 061

... Petitioner

Vs.

1.Commercial Tax Officer,
Nanganallur Assessment Circle,
No.224, Second Floor,
Integrated Building of Commercial Taxes and Registration Department,
Fanepet, Nandanam,
Chennai 600 035

2.State Tax Officer,
Nanganallur Assessment Circle,
No.224, Second Floor,
Integrated Building of Commercial Taxes and Registration Department,
Fanepet, Nandanam,
Chennai 600 035

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order dated 02.08.2024 issued in Ref.No.ZD330824012488C by 1st respondent and quash the same.

For Petitioner	:	Mr.S.Arvindh
For Respondent	:	Ms.K.Vasanthamala, Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 02.08.2024 passed by the 1st respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, 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

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 dated 02.08.2024 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, he would submit that the petitioner had already paid 25% of the disputed tax amount to the respondents and requests this Court remand this matter back to the respondents.

5. On the other hand, the learned Government Advocate appearing for the respondents would submit that the respondents have uploaded all 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 verification of 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 respondents and also perused the materials available on record.

7. In the case 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. Further, it was submitted by the learned counsel for the petitioner that the petitioner had already paid 25% of the disputed tax amount to the respondents. In such view of the matter, this Court is inclined to set aside the impugned order dated 02.08.2024 passed by the 1st respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 02.08.2024 is set aside and the matter is remanded to the 1st respondent for fresh consideration, subject to the verification of payment of 25% of the disputed 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 1st 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, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

10.02.2025

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

To

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and Registration Department,
Fanepet, Nandanam,
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2.State Tax Officer,
Nanganallur Assessment Circle,
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KRISHNAN RAMASAMY.J.,

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