IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.02.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.4631 of 2025**
**and**
**W.M.P.Nos.5135 & 5136 of 2025**

Perumalsamy Latha,
254, 1st Floor, RCR Complex,
Avinashi Road,
Near Bungalow Bus Stop,
Tiruppur, Tamil Nadu 641 603

... Petitioner

**Vs.**

Assistant Commissioner (ST)(FAC),
Tiruppur Assessment Circle,
Tiruppur (North) 2,
Tiruppur 641 601

... 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 file of the respondent and quash the impugned order under Section 73 of TNGST Act, 2017/ CGST Act, 2017 including the summary of the order in Form GST DRC-07 both dated 14.08.2024 and having

Ref.No.ZD330824111168K and its annexure dated 14.08.2024 in GSTIN 33ALSPL1994K1ZG/2019-20 passed by the respondent for FY 2019-20.

For Petitioner : Ms.S.Abirami,
for Mr.N.V.Balaji

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

**ORDER**

This writ petition has been filed challenging the impugned order dated 14.08.2024 passed by the respondent.

2. Mr.V.Prashanth Kiran, 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 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 is willing to pay 25% of the disputed tax amount, less the amount already recovered by the respondent, i.e., a sum of Rs.24,112/-. 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, 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, 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 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 14.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 14.08.2024 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 (21.02.2025) 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.

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

**21.02.2025**

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

To

Assistant Commissioner (ST)(FAC),
Tiruppur Assessment Circle,
Tiruppur (North) 2,
Tiruppur 641 601

**KRISHNAN RAMASAMY.J.,**

nsa

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