IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.4922 of 2025
and
W.M.P.Nos.5480 & 5482 of 2025

RajaDoss Rayan Premkumar,
Proprietor of M/s.Rayan Tile Bazaar,
No.109, Raja Doss,
No.109, Jawaharlal Road,
Arumbakkam, Chennai 600 106

... Petitioner

Vs.

1.The Deputy Commissioner (ST),
Chennai I, Vadapalani Assessment Circle,
#1, PAPJM Buildings, 3rd Floor,
Greams Road, Chennai 600 006

2.The Assistant Commissioner (ST),
Vadapalani Assessment Circle,
#1, PAPJM Buildings, 3rd Floor,
Greams Road, Chennai 600 006

... 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 2nd respondent pursuant to impugned order dated 06.05.2024 bearing Ref.No.ZD3305240302670 passed in GST.No.33AEIPR2597D1ZD for the financial year 2018-19 and quash the same and consequently direct the 2nd respondent to re-adjudicate the show cause notice after giving an opportunity of personal hearing and shall pass a fresh speaking order in accordance with law by considering the evidence and documents for movement of goods.

For Petitioner : Mr.K.Ajith Kumar

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 06.05.2024 passed by the 2nd 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 2nd 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. Further, he would submit that the petitioner has already deposited 10% of the disputed tax amount and now, he is willing to pay another 15% of the disputed tax amount to the respondent. 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 2nd respondent, subject to the payment of remaining 15% 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 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 had already paid 10% of the disputed tax amount and now, he is willing to pay another 15% 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 06.05.2024 passed by the

2nd respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 06.05.2024 is set aside and the matter is remanded to the 2nd respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondents within a period of four weeks from today (14.02.2025) 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 2nd 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.

14.02.2025

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

To

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KRISHNAN RAMASAMY.J.,

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