IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.02.2025

CORAM

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

W.P.No.5332 of 2025
and W.M.P.No.5912 of 2025

Rajagopal Thulasidoss,
Proprietor of Madendra Electricals,
38/2, 18th West Cross Street,
Vyasarpadi, Chennai,
Tamil Nadu – 600 039. .. Petitioner

Vs.

The State Tax Officer,
Washermenpet Assessment Circle,
Integrated Commercial Tax Building,
2nd Floor, Elephant Gate Bridge Road,
Chennai – 600 003. .. Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorari, call for the records impugned order passed in Form GST ASMT-13 with Reference No.ZD330623041219M dated 12.06.2023 passed under Section 62 of the TNGST Act, 2017 along with the consequential ASMT 13 and DRC-07 order under Section 62, Ref No.ZD330623041219M dated 12.06.2023 on the file of the respondent herein and the quash the same as illegal, arbitrary against the principle of natural justice and against the law.

For Petitioner : Mr.S.Chetan Prakash

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (Taxes)

**ORDER**

This Writ Petition has been filed by the petitioner seeking to call for the records of the respondent herein in its impugned order passed by the respondent in GSTIN:33AAQFK4662C1ZD/2020-21 dated 30.09.2024 along with the consequential order U/s 74 of the CGST Act, 2017 with the Ref No.ZD330924196947L dated 30.09.2024 for the Tax period 2020-21 and quash the same.

2.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner have not received any show cause notice and also personal hearing notice. The show cause notice dated 26.05.2023 was uploaded in the GST Portal tab in view additional notices column and the petitioner had no ocassion to open the GST Portal. Even the impugned order dated 12.06.2023 was also uploaded in the view additional notices column, which is violation of principle of natural justice. He would further submit that the petitioner has already paid the entire disputed tax demand and prayed to set aside the impugned order directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

3.Learned Additional Government Pleader appearing for the respondent would submit that if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

4.Heard the learned counsel appearing for the petitioner as well as the learned Additional Government Pleader and perused the materials available on record.

5.Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the impugned show cause notices were issued through the GST Portal Tab. According to the petitioner, the petitioner was not aware of the issuance of the show cause notice issued through the GST Portal and the original of the said show cause notice was not furnished to them. When such being the case, this Court feels that when the respondent did not receive any reply/response from the petitioner for the show causes notice and the reminders and when the statute provide alternative mode for sending notices, it is a bounden duty of the respondent to choose an other effective mode of service instead of uploading the notices and the reminders on the common portal again and again. When such exercise is being carried out, the petitioner would have not come with the plea before his Court that they have not received any notices.

6.Thus, in such circumstances, this Court is of the view that the impugned order came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

7.For the reasons stated above, this Court is inclined to set aside the impugned order dated 12.06.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside and the matter is remanded back to the respondent for re-consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

1. 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.
2.

8.With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

**24.02.2025**

rst

Index : Yes/No
Internet: Yes/No
Speaking/Non-Speaking Order

To:

The State Tax Officer,
Washermenpet Assessment Circle,
Integrated Commercial Tax Building,
$2^{nd}$ Floor, Elephant Gate Bridge Road,
Chennai – 600 003.

**KRISHNAN RAMASAMY, J.**

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