IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.5147 of 2025
and
W.M.P.Nos.5714 & 5715 of 2025

MRP Infratech Private Limited
Represented by its Director
R.Harikrishnan
4/26A, Pillaiyar Koil Street,
Melathur, Kancheepuram,
Tamil Nadu 600069

... Petitioner

Vs.

Assistant Commissioner (ST)
Oragadam Assessment Circle,
4/109, Third Floor,
Bangalore chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai- 600 123

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN: 33AAKCM0884B1ZP/2019-20 dated 24.06.2024 and quash the same.

For Petitioner : Mr.P.Kumar

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 24.06.2024 passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. 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. Further, he would submit that the petitioner has already paid a sum of Rs.12,45,539/- out of total disputed tax amount of a sum of Rs.32,96,780/-, which comes around 1/3rd 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 order. That apart, he would also request this Court to lift the attachment made on the bank account of the petitioner.

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 order. Therefore, she requested this Court to remit the matter back to the respondent.

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 had already paid 1/3rd 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 24.06.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 24.06.2024 is set aside and the matter is remanded to the respondent for fresh consideration.
>
> (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.

(iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment made on the bank account of the petitioner cannot survive any longer and hence, it is lifted. As a sequel, the respondent is directed to instruct the concerned Bank to release the attachment, and de-freeze the bank account of the petitioner immediately upon production of a copy of this order.

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

Assistant Commissioner (ST)
Oragadam Assessment Circle, 4/109, Third Floor,
Bangalore chennai Highway, Varadarajapuram,
Nazarathpet, Chennai- 600 123

KRISHNAN RAMASAMY.J.,

nsa

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