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W.P.No.6183 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6183 of 2025
& W.M.P.Nos.6794 & 6796 of 2025

Tvl.Loganathan Reeta,
(Trade Name: M/s.Mani Manpower Service),
Rep by its Proprietor, Loganathan Reeta,
Having its Registered Office at,
No.1-100, Anna Street, Irungattukottai,
Sriperumbudur 602 105.

... Petitioner

Vs.

State Tax Officer (FAC),
Sriperumbudur Assessment Circle,
Trunk Road, Chennai Bangalore High Way,
Varadharajapuram, Nazarathpet,
Chennai 600 123.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in the ex-parte impugned order in GSTIN: 33AKNPR430541ZJ/2018-19 dated 13.07.2024 under the provisions of CGST Act, 2017, and quash the same and consequently, direct the respondent to pass DE NOVO order.



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W.P.No.6183 of 2025

For Petitioner : Mr.S. Lakshmi Narayanan

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned assessment order dated 13.07.2024 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 common 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.



W.P.No.6183 of 2025

WEB COPY

4. Further, he would submit that the petitioner had already paid a sum of Rs.17,88,916/- to the respondent, which comes around 25% of the total disputed tax amount of Rs.71,73,580/-. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned assessment order.

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.



W.P.No.6183 of 2025

WEB COPY

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.

8. Further, it was submitted by the learned counsel for the petitioner that the petitioner had already paid around 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside both the impugned assessment order dated 13.07.2024. Accordingly, this Court passes the following order:-

(i) The impugned assessment order dated 13.07.2024 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



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W.P.No.6183 of 2025

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.

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

19.03.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

State Tax Officer (FAC),
Sriperumbudur Assessment Circle,
Trunk Road, Chennai Bangalore High Way,
Varadharajapuram, Nazarathpet,
Chennai 600 123.

5/6



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W.P.No.6183 of 2025

KRISHNAN RAMASAMY.J.,

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