IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6676 of 2025
& W.M.P.Nos.7318, 7320 & 7321 of 2025

M/s.Paras Tyres,
Rep by its Proprietor,
Mr.Dinesh Kumar Mehul Singhvi,
No.20, Thottakara Street,
Uthiramerur, Kancheepuram 603 406

... Petitioner

Vs.

1.Deputy State Tax Officer 2,
Office of the Assistant Commissioner (ST),
Maduranthakam Assessment Circle,
No.15/9, Car Street,
Maduranthakam 603 306

2.Assistant Commissioner,
Office of the Assistant Commissioner (ST),
Maduranthakam Assessment Circle,
No.15/9, Car Street,
Maduranthakam 603 306.

3.The State Bank of India,
Rep by its Branch Manager,
Uthiramerur Branch,
Sri Sakthi Complex,
25, Endathur Road, Uthiramerur,
Kancheepuram 603 406

... 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 relating to the impugned order dated 08.11.2023 bearing Ref.No.GSTIN 33CALPM1681G1ZO/2017-18 of the 1st respondent and quash the same and to direct the 1st respondent to conduct a fresh proceeding according to the law.

For Petitioner : Mr.G.Gautham Ram Vittal

For Respondent : Ms.Amirta Poonkodi Dinakaran, Government Advocate for R1 & R2

ORDER

This writ petition has been filed challenging the impugned order dated 08.11.2023 passed by the 1st respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondents 1 and 2. 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 the GST Registration was voluntarily surrendered by the petitioner and accordingly, it was canceled with effect from 31.07.2019. Thereafter, all notices/communications, pertaining to the impugned proceedings, 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 is willing to pay 10% 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.

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. That apart since the notices were issued subsequent to the cancellation of GST Registration of the petitioner, she requested this Court to remit the matter back to the respondent, subject to the payment of 10% 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 case on hand, subsequent to the cancellation of GST Registration of the petitioner, the show cause notice was uploaded by the respondent in the GST portal, due to which, the petitioner was unable to file their reply. Further, 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. That apart, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 10% 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 08.11.2023 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 08.11.2023 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent, in each case, within a period of four weeks from today (26.02.2025) and the setting aside of the impugned order will take effect from the date of payment of the said amount.
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> (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.
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> (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 to be lifted. As a sequel, the 3rd respondent is directed to release the attachment, and de-freeze the bank account of the petitioner, immediately upon the production of proof with regard to the payment made by the petitioner as stated above.

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

26.02.2025

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

To

1.Deputy State Tax Officer 2,
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No.15/9, Car Street,
Maduranthakam 603 306

2.Assistant Commissioner,
Office of the Assistant Commissioner (ST),
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KRISHNAN RAMASAMY.J.,

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