IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6696 of 2025
& W.M.P.Nos.7339 & 7341 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 26.04.2024 under the provisions of CGST Act, 2017, and quash the same and consequently, direct the respondent to pass DE NOVO order.

For Petitioner : Mr.S. Lakshmi Narayanan

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the ex-parte impugned order dated 26.04.2024 issued 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 petitions are 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, being a woman entrepreneur, 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. Hence, she requested this Court to remit the matter back to the respondent on terms.

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, being a woman entrepreneur, 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 orders passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 26.04.2024 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.

(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.

8. 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

KRISHNAN RAMASAMY.J.,

nsa

To

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

W.P.No.6696 of 2025
& W.M.P.Nos.7339 & 7341 of 2025

26.02.2025