



W.P.No.6905 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 03.03.2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

**WP No.6905 of 2025 and
WMP.Nos.7611 and 7613 of 2025**

Vetrivel Forgings
Represented by its Proprietor,
Sabitha Devi
58/9, Tamil Nadu Housing Board,
2nd Street, Korattur, Chennai-600080.

Petitioner

..Vs..

Proper Officer/Deputy State Tax Officer 2
Tiruvallur Assessment Circle,
No.4/109, GST Building,
Room No.204, 2nd Floor,
Varadharajapuram, Nazarathpet,
Chennai- 600123.

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the impugned order of the respondent passed in GSTIN:33AABPN9087D1ZP/2019-20 dated 20.08.2024 and quash the same.



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For Petitioner : Mr.R.Kumar

For Respondent : Ms.K.Vasanthamala
Government Advocate (Taxes)

ORDER

This writ petition has been filed by the petitioner challenging the order of the respondent dated 20.08.2024 and to quash the same.

2. The learned counsel for the petitioner would submit that in the present case since the respondent uploaded all the notices/communications in the "additional notices and orders" column of the GST portal, the petitioner's part-time accountant has not noticed the same. Subsequently, the respondent passed the impugned order dated 20.08.2024 demanding tax along with interest and penalty for the assessment year 2019-2020 and the said order was also uploaded in the aforesaid column of the GST portal. The petitioner came to know of the impugned order only after receipt of the recovery notice from the respondent on 30.12.2024.



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3. Further, he would submit that impugned order came to be passed without affording an opportunity of hearing to the Petitioner and therefore the same is passed in violation of principles of natural justice and therefore prays to set aside the same.

4. On the other hand, the learned Government Advocate (Taxes) would submit that the respondent issued show cause notice as well as the reminder notice to the petitioner. Since, the petitioner failed to submit its reply impugned order came to be passed.

5. In reply, the learned counsel for the petitioner would fairly submit that the petitioner is now ready and willing to pay 25% of the disputed tax liability made by the respondent in the event of providing an opportunity to them to file their reply along with the required documents to substantiate their claim, for which, the learned Government Advocate (Taxes) has no serious objection.

6. Heard the learned counsel for the petitioner and the learned



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Government Advocate (Taxes) for the respondent and also perused the materials available on record.

7. In the case on hand, initially the respondent have issued show cause notice and the same was uploaded in the "view additional notices and orders". Therefore, the Petitioner's part-time accountant had not noticed the same and therefore reply could not be filed.

8. Further, it appears 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 is passed in violation of principles of natural justice and it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned order dated 20.08.2024 passed by the Respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 20.08.2024 is set aside and the matter is remanded to the respondent for



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fresh consideration on condition that the petitioner shall pay 25% of disputed tax to the respondent within a period of **four weeks** from the date of receipt of a copy of this order 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 additional reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(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 orders itself has been set aside, this Court is of the opinion that the attachment, if any, made on the bank account of the Petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the respondent is



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directed to instruct the concerned bank to release the attachment on the bank account of the petitioner, immediately upon the production of proof with regard to the payment of 25% as stated above.

9. With the above directions, this writ petition is disposed of.

No costs. Consequently, the connected miscellaneous petitions are also closed.

03.03.2025

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

The Assistant Commissioner (ST).
Valluvarkottam Assessment Circle,
No.10, Palaniyappa Maligai, 4th Floor,
Greens Road, Chennai-600 006.



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KRISHNAN RAMASAMY.J

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