IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.7102 of 2025
& W.M.P.Nos.7855 & 7856 of 2025

M/s.Astla Steel,
Rep by its Proprietor G.Suriyaprakash,
No.56, Sri Balavinayagar Street,
Arumbakkam, Chennai 600 106

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Arumbakkam Assessment Circle,
F-50, 2nd Floor, First Avenue,
Anna Nagar East,
Chennai 600 102.

2.The Deputy State Tax Officer II (ST),
Arumbakkam Assessment Circle,
F-50, 2nd Floor, First Avenue,
Anna Nagar East,
Chennai 600 102.

3.The Senior Manager,
M/s.Karur Vysya Bank,
Arumbakkam Branch,
Chennai 600 106

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the 1st respondent in his proceedings in GSTIN/33EBDPS6791A1ZL/2019-20 and quash the order dated 30.06.2021 passed therein.

For Petitioner	:	Mr.P.V.Sudhakar
For Respondent	:	Ms.K.Vasanthamala, Government Advocate for R1 & R2

ORDER

This writ petition has been filed challenging the impugned order dated 30.06.2021 passed by the 1st respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondents 1 & 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 all notices/communications were uploaded by the 1st 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 had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, which was returned by the respondents and now, they are willing to pay additional 15% of the disputed tax amount to the 1st 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 respondents 1 & 2 would submit that the 1st 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 1st respondent, subject to the payment of remaining 15% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents 1 & 2 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 10% of the disputed tax amount and now, he is willing to pay additional 15% of the disputed tax

amount to the 1st respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 30.06.2021 passed by the 1st respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 30.06.2021 is set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 15% of disputed tax amount to the respondents within a period of four weeks from today (10.03.2025) 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.

(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 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.

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

10.03.2025

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

To

1.The Assistant Commissioner (ST),
Arumbakkam Assessment Circle,
F-50, 2nd Floor, First Avenue,
Anna Nagar East,
Chennai 600 102.

2.The Deputy State Tax Officer II (ST),
Arumbakkam Assessment Circle,
F-50, 2nd Floor, First Avenue,
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KRISHNAN RAMASAMY.J.,

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