IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.03.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.Nos.7094, 7096 & 7106 of 2025**
**& W.M.P.Nos.7844, 7845, 7846, 7847, 7859 & 7861 of 2025**

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

... Petitioner in all petitions

**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

... Respondents in all petitions

**Common 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/2018-19, GSTIN/33EBDPS6791A1ZL/2019-20 & GSTIN/33EBDPS6791A1ZL/2020-21 and quash the order dated 16.02.2024, 18.03.2024 & 11.08.2023 respectively passed therein.

For Petitioner in all petitions : Mr.P.V.Sudhakar

For Respondent in all petitions : Ms.K.Vasanthamala, Government Advocate for R1 & R2

**COMMON ORDER**

These writ petitions have been filed challenging the impugned orders dated 16.02.2024, 18.03.2024 & 11.08.2023 passed by the 1st respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes

notice on behalf of the respondents 1 & 2 in all these petitions. 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 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 orders came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, these petitions have been filed.

4. Further, he would submit that the petitioner is willing to pay 25% 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 orders.

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 orders. Therefore, she requested this Court to remit the matter back to the 1st respondent, subject to the payment of 25% 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 orders. Hence, this Court is of the view that the impugned orders were 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 is willing to pay 25% of the disputed tax amount to the 1st respondent. In such view of the matter, this Court is inclined to set aside the impugned orders dated 16.02.2024, 18.03.2024 & 11.08.2023 passed by the 1st respondent. Accordingly, this Court passes the following order:-

> (i) The impugned orders dated 16.02.2024, 18.03.2024 & 11.08.2023 are set aside and the matters are remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondents, in each case, within a period of four weeks from today (10.03.2025) and the setting aside of the impugned orders 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.

(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 have 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.

9. With the above directions, these writ petitions are 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

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F-50, 2nd Floor, First Avenue,
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Chennai 600 102.

2.The Deputy State Tax Officer II (ST),
Arumbakkam Assessment Circle,
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**KRISHNAN RAMASAMY.J.,**

nsa

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