IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.7527 & 7531 of 2025
& W.M.P.Nos.8428, 8430, 8434 & 8435 of 2025

Tvl.Faculty Alliance,
Rep by its Proprietor,
Ameerhamza Sheebahussain,
No.3, 14, 1 Sterling Avenue,
Nungambakkam, Chennai 600 003

... Petitioner in both petitions

Vs.

The State Tax Officer,
Valluvarkottam Assessment Circle,
No.10, Greams Road,
Palaniappa Tower, Chennai 600 006

... Respondent in both petitions

Common 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 in GSTIN 33ABCPS0642M1ZN/2017-18 dated 23.12.2023 and 33ABCPS0642M1ZN/2018-19 dated 29.04.2024 on the file of the respondent and quash the same as illegal, error of law and error on the face of record and contrary to the provisions of the GST Act, 2017 and consequentially direct the respondent to pass orders as per the law by providing an opportunity of personal hearing.

For Petitioner : Dr.A.Thiyagarajan, Senior counsel for Mr.S.Ramesh Kumar

For Respondent : Ms.Amirta Poonkodi Dinakaran, Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 23.12.2023 & 29.04.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent in both the petitions. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned Senior counsel for the petitioner would submit that all notices/communications were uploaded by the respondent under the "View Additional Notices and Orders" column in the GST common 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 respondent in each case. 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 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 orders. Therefore, she requested this Court to remit the matters back to the 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 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 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 respondent in each case. In such view of the matter, this Court is inclined to set aside the impugned orders dated 23.12.2023 & 29.04.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 23.12.2023 & 29.04.2024 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from today (11.03.2025) and the setting aside of the impugned orders 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.

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

11.03.2025

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

To

The State Tax Officer,
Valluvarkottam Assessment Circle,
No.10, Greams Road,
Palaniappa Tower, Chennai 600 006

KRISHNAN RAMASAMY.J.,

nsa

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