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W.P.Nos. 7565 & 7582 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2025

Coram

The Honourable **Mr. Justice Krishnan Ramasamy**

W.P.Nos.7565 & 7582 of 2025

and

W.M.P.Nos.8469, 8471, 8498 and 8499 of 2025

Tvl K V K Senthilnathan Contractor
No 13, 18th Street, Cross Cut Road
Gandhipuram, Coimbatore 641 012

Petitioner in both W.Ps.

Vs

THE DEPUTY STATE TAX OFFICER,
GANDIPURAM ASSESSMENT CIRCLE
GANDHIPURAM, COIMBATORE 641 018.

...Respondents in both W.Ps.

Prayer in W.P.No.7565 of 2025 :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the respondent in passing the impugned order bearing GSTIN/33CCJPS4951D1ZJ/2018 -19 dated 26.04.2024 along with DRC - 07 with reference no. ZD330424205830U dated 26.04.2024 and to quash the same as the same lacks jurisdiction since the same has been passed in contravention of Section 16, 73 (9) read with Rule 142 of CGST Rules 2017 and articles 14, 19 (1) (g) and 265 of the Constitution.



W.P.Nos. 7565 & 7582 of 2025

Prayer in W.P.No.7582 of 2025 :-

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Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the respondent in passing the impugned order bearing GSTIN/33CCJPS4951D1ZJ/2018 -19 dated 26.04.2024 along with DRC - 07 with reference no. ZD3304242140234 dated 26.04.2024 and to quash the same as the same lacks jurisdiction since the same has been passed in contravention of Section 16, 73 (9) read with Rule 142 of CGST Rules 2017 and articles 14, 19 (1) (g) and 265 of the Constitution.

For Petitioner in both W.Ps . : Mr.G.Natarajan
For Respondent in both W.Ps. : Mrs.K.Vasanthamala
Government Advocate (T)

COMMON ORDER

Heard Mr.G.Natarajan, learned counsel appearing for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

2. The challenge in W.P.No.7565 of 2025 is to the order passed by the respondent dated 26.04.2024 along with DRC - 07 dated 26.04.2024 and to quash the same.



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2. 1 The challenge in W.P.No.7582 of 2025 is to the order passed by the respondent dated 26.04.2024 along with DRC - 07 dated 26.04.2024 and to quash the same.

3. The learned counsel for the petitioner would submit that all the show cause notice/personal hearing notice, which culminated in the impugned order, were merely uploaded in the GST Portal under the "View Additional Notices Tab", hence, the same were unnoticed by the petitioner, therefore, the petitioner could not file reply nor appear for the personal hearing, however, without hearing the petitioner, the impugned orders came to be passed.

3.1 Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned orders. However, it is stated that the petitioner is also ready and willing to deposit 25% of the disputed tax in one of the Writ Petition, in the event, this Court is inclined to set aside the impugned orders and remands the matter



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back to the Authority for fresh consideration, and thus, prays for appropriate orders.

4. The learned Government Advocate (T) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. Taking into consideration of the submissions made on either side and perusal of record, there is no dispute on the aspect that notices, which culminated in the impugned order were merely uploaded in the GST portal, which were unnoticed by the petitioner as the petitioner had no occasion to view the Portal then and there, hence, the petitioner could not file reply or appear for the personal hearing. However, the respondent passed the impugned orders without even affording any opportunity of hearing to the



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petitioner, which is nothing but ex parte orders, as the same suffer from violation of principles of natural justice.

6.1 Thus, once the orders are passed in violation of principles of natural justice, this Court cannot impose any condition requiring the petitioner to make any deposit, however, since the petitioner, themselves, have voluntarily come forward to deposit 25% of the disputed tax in one of the Writ Petitions, to which, the learned Government Advocate (T) is also agreeable, this Court is inclined to pass the following orders/directions:-

i) The impugned order dated 26.04.2024 along with DRC - 07 with reference no. ZD330424205830U dated 26.04.2024 and the impugned order dated 26.04.2024 along with DRC - 07 with reference no. ZD3304242140234 dated 26.04.2024 are set aside.

ii) Consequently, the matters are remanded to the respondent for fresh consideration.

iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves have voluntarily come forward to make such payment in W.P.No.7565 of 2025 within a period of two weeks from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.



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v) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.\

7. In the result, the Writ Petitions are allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.03.2025

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Index : yes/no
Neutral Citation : yes/no

To

THE DEPUTY STATE TAX OFFICER,
GANDIPURAM ASSESSMENT CIRCLE
GANDHIPURAM, COIMBATORE 641 018.

Krishnan Ramasamy,J.,

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