



WEB COPY



W.P.No.6920 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6920 of 2025
& W.M.P.Nos.7641 & 7642 of 2025

Tvl.National Store,
No.34, Sivapuri Main Road,
Annamalai Nagar,
Chidambaram Cuddalore,
Tamil Nadu 608 001

... Petitioner

Vs.

The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Cuddalore, Chidambaram II,
Tamil Nadu

... 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 relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN 33AANFN1859R1ZH /2019-2020 dated 27.06.2024 along with the consequential proceedings under section 73 in FORM GST DRC 07 vide ref. no. ZD3306243424887 dated 27.06.2024



W.P.No.6920 of 2025

WEB COPY

For Petitioner : Ms.R.Hemalatha

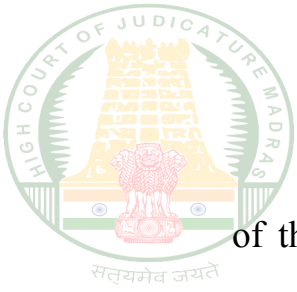
For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 27.06.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent. 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 initially, the show cause notice was issued by the respondent on 27.04.2023, for which a detailed reply was filed by th petitioner. Thereafter, the notice with regard to the personal hearing was uploaded by the respondent in the GST portal. Since the petitioner was not aware



W.P.No.6920 of 2025

of the said notices, they failed to appear before the respondent. 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, she would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. Hence, she 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 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 order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.



W.P.No.6920 of 2025

WEB COPY

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 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 is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 27.06.2024 passed by the respondent. Accordingly, this Court passes the following order:-



WEB COPY



W.P.No.6920 of 2025

(i) The impugned order dated 27.06.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondents within a period of four weeks from today (28.02.2025) 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 respondent is directed to



WEB COPY



W.P.No.6920 of 2025

instruct the concerned Bank 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.

28.02.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Cuddalore, Chidambaram II,
Tamil Nadu



WEB COPY



W.P.No.6920 of 2025

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.6920 of 2025
& W.M.P.Nos.7641 & 7642 of 2025

28.02.2025