IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.03.2025

CORAM

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

**W.P.No.7475 of 2025**
**& W.M.P.Nos.8365 & 8367 of 2025**

M/s.Juice World,
Rep by its Proprietor Aravind Kumar,
F 38, 1st Floor, Phase I,
SP NA Anna Salai, Chennai 600 002

... Petitioner

**Vs.**

1.The State Tax Officer,
Anna Salai Assessment Circle,
No.1, PAPJM Annex Building,
4th Floor, Greams Road,
Chennai 600 006

2.Deputy Commissioner (ST),
Central III Zone,
PAPJM (Annexe) Building, 3rd Floor,
Chennai 600 006

... Respondent

**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 relating to the impugned order bearing GSTIN

33AGXPA7903M1Z0/2019-20 dated 20.08.2024 passed by the 1st respondent and quash the same and consequently, direct the 2nd respondent to not take any recovery action against the petitioner.

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|---|---|---|
| For Petitioner | : | Mr.Jayaprathap A.N.R. |
| For Respondent | : | Ms.K.Vasanthamala,<br>Government Advocate |

**ORDER**

This writ petition has been filed challenging the impugned order dated 20.08.2024 passed by the 1st respondent.

2. Ms.K.Vasanthamala, 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 in this case, the show cause notice in DRC-01 was uploaded by the respondent in the GST portal on 31.05.2024. Being unaware of the said notice, the petitioner had failed to file their reply within time. Thereafter, the GST

Registration of the petitioner was voluntarily cancelled on 20.08.2024. Subsequent to the cancellation of petitioner's GST Registration, 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 is willing to pay 10% of the disputed tax amount to the 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 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. That apart, since the impugned order has been passed subsequent to the cancellation of the petitioner's GST

Registration, she accepted the submission made by the petitioner and requested this Court to remit the matter back to the respondent, subject to the payment of 10% 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 case on hand, it is clear that the impugned order has been passed by the 1st respondent subsequent to the cancellation of petitioner's GST Registration and 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. That apart, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 10% 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 20.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 20.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent, 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.

9. 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 State Tax Officer,
Anna Salai Assessment Circle,
No.1, PAPJM Annex Building,
4th Floor, Greams Road,
Chennai 600 006

2.Deputy Commissioner (ST),
Central III Zone,
PAPJM (Annexe) Building, 3rd Floor,
Chennai 600 006

**KRISHNAN RAMASAMY.J.,**

nsa

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