



W.P.No.7926 of 2025
and W.M.P.Nos.8907, 8909 & 8912 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 11.03.2025

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THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

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and W.M.P.Nos.8907, 8909 & 8912 of 2025

Jai Engineering Works,
Rep. by its Managing Partner,
Jaipal C,
28, First Street Lazar Nagar,
Avadi, Chennai, Tiruvallur,
Tamil Nadu – 600 071.

.. Petitioner

Vs.

1.The State Tax Officer (FAC),
(Also known as the Commercial Tax Officer),
Thirumullaivoyal Assessment Circle,
Station : Door No.32, Room No.114, 1st Floor,
Tiruvallur Division Integrated Commercial Taxes,
Offices Building, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2.Andhra Bank,
Rep. by its Branch Manager,
Plot No.6/PC-14, TNHB 60 Feet Road,
Opp to TONEAR Avadi Market,
Avadi.

.. Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorari, calling for the records on the files of the 1st respondent herein in GSTIN/33AAOFJ6103H1Z1/2019-20 in Form GST DRC-07 in Order Reference No.ZD330724294005G dated 24.07.2024 and quash the same.

For Petitioner : Mr.A.P.Karventhan
for Mr.B.Syed Abdul Wakeel
For R1 : Mr.T.N.C.Kaushik,
Additional Government Pleader(T)

ORDER

This Writ Petition has been filed by the petitioner seeking to call for the records on the files of the 1st respondent herein in GSTIN/33AAOFJ6103H1Z1/2019-20 in Form GST DRC-07 in Order Reference No.ZD330724294005G dated 24.07.2024 and quash the same.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the 1st respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

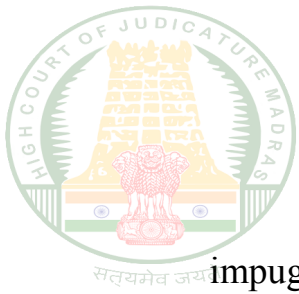


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4.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner has not received any physical copy of the show cause notice and also personal hearing notice. The show cause notice dated 31.05.2024 was uploaded in the GST Portal tab in view additional notices column and the petitioner had no occasion to open the GST Portal. Even the impugned order dated 24.07.2024 was also uploaded in the view additional notices column, which is violation of principle of natural justice. He would further submit that the 1st respondent has already recovered a sum of Rs.1,70,000/- out of the total disputed tax demand of Rs.5,12,504/- from the petitioner and therefore, he prayed to set aside the impugned order directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

5.Learned Additional Government Pleader appearing for the 1st respondent would submit that a substantial amount has been recovered from the petitioner out of the total disputed tax demand in respect of the



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impugned assessment period. If the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

6.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the 1st respondent and perused the materials available on record.

7.Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it is evident that the impugned show cause notice was issued through the GST Portal Tab. According to the petitioner, the petitioner was not aware of the issuance of the show cause notice issued through the GST Portal and the original of the said show cause notice was not furnished to them. Further, the 1st respondent had already recovered a sum of Rs.1,70,000/- from the disputed tax demand in respect of the impugned assessment period. When such being the case, this Court feels that when the respondent did not receive any reply/response from the petitioner for the show causes notice and when the statute provide alternative mode for sending notices, it is a bounden duty of



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the respondent to choose an other effective mode of service instead of uploading the notices on the common portal again and again. When such exercise is being carried out, the petitioner would have not come with the plea before his Court that they have not received any notices.

8.Thus, in such circumstances, this Court is of the view that the impugned order came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

9.For the reasons stated above, this Court is inclined to set aside the impugned order dated 24.07.2024 passed by the respondent. Accordingly, this Court passes the following order:-

- (i) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of a copy of this order.



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(ii) 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.

10. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

11.03.2025

rst

Index : Yes/No

Internet: Yes/No

Speaking/Non-Speaking Order

To:

The State Tax Officer (FAC),
(Also known as the Commercial Tax Officer),
Thirumullaivoyal Assessment Circle,
Station : Door No.32, Room No.114, 1st Floor,
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KRISHNAN RAMASAMY, J.

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