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W.P.No.7573 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.7573 of 2025

and

W.M.P.Nos.8478 & 8479 of 2025

TVL NIRMAL INSULATIONS PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR
NIRMAL KUMAR M.CHANDRIA
10/76 C NA AVINASHI ROAD,
ARASU POST COIMBATORE,
TAMIL NADU 641 407.

[PETITIONER]

Vs

THE ASSISTANT COMMISSIONER (ST)
KARUMATHAMPATTI ASSESSMENT CIRCLE
COIMBATORE.

[RESPONDENT]

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records from the files of the respondent herein in FORM GST DRC -07 with Reference No. ZD330824290090J dated 30.08.2024 along with detailed order in GSTIN. 33AAACN9930H1ZH/2019-2020 dated 30.08.2024 for the tax period APR 2019 - MAR 2020 and to quash the same.



WEB COPY



W.P.No.7573 of 2025

For Petitioner : Mr.K.A.Parthasarathy
For Respondent : Mr.V.Prashanth Kiran
Government Advocate (T)

Order

Heard Mr.K.A.Parthasarathy learned counsel appearing for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 30.08.2024 along with detailed order dated 30.08.2024 for the tax period APR 2019 - MAR 2020 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



W.P.No.7573 of 2025

hearing, however, without hearing the petitioner, the impugned orders came to be passed.

3.1 Therefore, the learned counsel would submit that the impugned orders suffer from violation of principles of natural justice and are 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 the event, this Court is inclined to set aside the impugned orders and remands the matter 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.

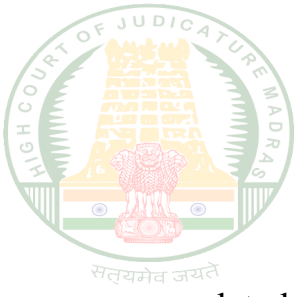


W.P.No.7573 of 2025

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

6.1 Thus, once the order is 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, to which, the learned Government Advocate (T) is also agreeable, this Court is inclined to pass the following orders/directions:-



W.P.No.7573 of 2025

i) The impugned order dated 30.08.2024 along with detailed order dated 30.08.2024 passed by the respondent are set aside.

ii) Consequently, the matter is 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 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.

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 Petition is allowed on the aforesaid terms.

No costs. Consequently, connected Miscellaneous Petitions are closed.

10.03.2025

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To
THE ASSISTANT COMMISSIONER (ST)
KARUMATHAMPATTI ASSESSMENT CIRCLE
COIMBATORE.

5/6



WEB COPY



W.P.No.7573 of 2025

Krishnan Ramasamy,J.,

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W.P.No.7573 of 2025

10.03.2025