



W.P.No.7549 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 10.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.7549 of 2025
& W.M.P.Nos.8445 & 8446 of 2025

Govindan Dass,
Proprietor of M/s.Dass Enterprises,
No.25, Nehru Street,
Lakshmi Amman Nagar,
Ambattur, Tiruvallur,
Chennai 600 053

... Petitioner

Vs.

The State Tax Officer,
Ambattur Assessment Circle,
Department of Commercial Taxes,
3rd Floor, Integrated Commercial Taxes and Registration
Department Building,
T.S.No.2, Government Farm Village,
Room No.323, 3rd Floor,
Nandanam, Chennai 600 035

... 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



W.P.No.7549 of 2025

records of the respondent pursuant to impugned order dated 25.11.2023 bearing Ref.N.ZD331123159037Q passed in GST No.33AHKPD7936K1Z3 for the financial year 2022-23 and quash the same as arbitrary, illegal and consequently, direct the respondent to re-adjudicate the show cause notice after giving an opportunity of personal hearing and shall pass a fresh speaking order in accordance with law by considering the evidences and documents for movements of goods.

For Petitioner : Ms.D.Kalaivani

For Respondent : Ms.P.Selvi,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 25.11.2023 passed by the respondent.

2. Ms.P.Selvi, 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.



W.P.No.7549 of 2025

WEB COPY

3. The learned counsel for the petitioner would submit that all notices/communications were uploaded by the respondent in the GST portal. Since the petitioner was not aware of the said notices, they failed to file their reply within time. 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



W.P.No.7549 of 2025

WEB COPY

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.

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. Further, the show cause notice and other reminder notices were also uploaded by the respondent in the common portal instead of serving the same through Registered Post with Acknowledgment Due. If the Authority resorts to serve notice by giving or tendering it directly or by RPAD, there may not be any complaint from the assessee that no opportunity is provided and further, this mode satisfies the principles of natural justice. Hence, this Court is of the view that the impugned order



W.P.No.7549 of 2025

WEB COPY

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 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 25.11.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 25.11.2023 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 (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.



WEB COPY



W.P.No.7549 of 2025

(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

The State Tax Officer,
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Department of Commercial Taxes,
3rd Floor, Integrated Commercial Taxes and Registration
Department Building,
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W.P.No.7549 of 2025

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.7549 of 2025
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