



W.P.No.7420 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 10.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.7420 of 2025
& W.M.P.Nos.8299 & 8301 of 2025

M/s.Sri Laxmi Traders,
Rep by its Partners,
520-F, NSR Road,
Saibaba Colony,
Coimbatore 641 011

... Petitioner

Vs.

The Assistant Commissioner of Commercial Taxes & GST,
Mettupalayam Road Circle,
Coimbatore II, Coimbatore

... 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 assessment order dated 27.08.2024 bearing Ref.No.ZD330824243848Z passed by the respondent and quash the same and consequently direct the respondent to refund the sum of Rs.3,57,616/- to the petitioner, which was unilaterally recovered from the electronic cash ledger of the petitioner.



WEB COPY



W.P.No.7420 of 2025

For Petitioner : Mr.Athiban Vijay

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 27.08.2024 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 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 the time. Under these circumstances, the impugned order came to be passed by the respondent without providing



W.P.No.7420 of 2025

any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. Further, he would submit that the respondent had already recovered a sum of Rs.3,57,616/- from the petitioner, which is more than 50% of the total disputed tax amount of Rs.6,06,824/-. 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. Therefore, she requested this Court to remit the matter back to the respondent.



W.P.No.7420 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 respondent had already recovered more than 50% of the disputed tax amount from the petitioner. In such view of the matter, this Court is inclined to set aside the impugned order dated 27.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-



WEB COPY



W.P.No.7420 of 2025

(i) The impugned order dated 27.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

(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.

8. 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



WEB COPY



W.P.No.7420 of 2025

KRISHNAN RAMASAMY.J.,

nsa

To

The Assistant Commissioner of Commercial Taxes & GST,
Mettupalayam Road Circle,
Coimbatore II, Coimbatore

W.P.No.7420 of 2025
& W.M.P.Nos.8299 & 8301 of 2025

10.03.2025