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W.P.Nos.7928 & 7930 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.03.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.7928 & 7930 of 2025
& W.M.P.Nos.8910, 8911, 8913 & 8914 of 2025

Ganesan Palaniswame

... Petitioner in both petitions

Vs.

The Commercial Tax Officer,
Office of the State Tax Officer,
Periamedu South Circle,
Commercial Taxes Annex Buildings,
Dr.Balasundaram Chettiar Road,
Coimbatore 641 018.

... Respondent in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in Ref.No.ZD330125098130T dated 11.01.2025 & 16.01.2025 being order under Section 73 of the TNGST Act, 2017 along with summary of the order in Ref.No.ZD330125098130T dated 11.01.2025 & 16.01.2025 on the file of the respondent relating to the FY 2020-21 and quash the same.



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For Petitioner
in both petitions : Mr.I.Dinesh

For Respondent
in both petitions : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 11.01.2025 & 16.01.2025 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent in both the petitions. By consent of the parties, the main writ petitions are 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 orders came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, these



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petitions have been filed.

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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 orders.

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 orders. That apart, since the petition has been filed within the limitation, she requested this Court to remit the matters back to the respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.



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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 orders. Hence, this Court is of the view that the impugned orders were 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 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 orders dated 11.01.2025 & 16.01.2025 passed by the respondent. Accordingly, this Court passes the following order:-



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(i) The impugned orders dated 11.01.2025 & 16.01.2025 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent, in each case, within a period of four weeks from today (11.03.2025) and the setting aside of the impugned orders 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.



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9. With the above directions, these writ petitions are disposed of.

No costs. Consequently, the connected miscellaneous petitions are also closed.

11.03.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Commercial Tax Officer,
Office of the State Tax Officer,
Periamedu South Circle,
Commercial Taxes Annex Buildings,
Dr.Balasundaram Chettiar Road,
Coimbatore 641 018.



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KRISHNAN RAMASAMY.J.,

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