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W.P.No. 8159 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2025

Coram

The Honourable **Mr. Justice Krishnan Ramasamy**

W.P.No.8159 of 2025

and

W.M.P.Nos.9140 & 9141 of 2025

Meenakshi Construction

Represented by its proprietor Mr. Harsh Goyal

No.4/ 1153 ground floor Banjanai Koil Street

Venkatesapuram Arakonam,

Vellore 631 002.

...Petitioner

Vs

THE DEPUTY STATE TAX OFFICER -2 (FAC)

ARAKKONAM ASSESSMENT CIRCLE

COMMERCIAL TAXES BUILDING,

WARD B BLOCK 25 TS NO.22

GANDHI ROAD ARAKKONAM-631 000

..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 of the respondent issued in impugned order in GSTIN order passed by the respondent in GSTIN. 33AAIFM9700B2ZN/ 2022-23 along with DRC-07 vide reference number ZD3305242671598 dated 28.05.2024 quash the same as erroneous arbitrary and barred by limitation

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.V.Prashanth Kiran

Government Advocate (T)



W.P.No. 8159 of 2025

Order

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Heard Mr.V.Sundareswaran, 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 along with DRC-07 dated 28.05.2024 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 hearing, however, without hearing the petitioner, the impugned order came to be passed.



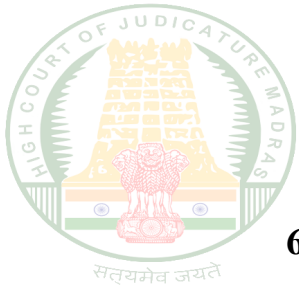
W.P.No. 8159 of 2025

WEB COPY

3.1 Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order. Further, it is stated that the respondent-Department, in pursuance of the impugned order, already initiated recovery proceedings against the petitioner and a sum of Rs.1,50,294/- from and out of the total demand of Rs.3,53,820/- has been recovered. Therefore, the learned counsel submitted that the petitioner, without prejudice to the contentions raised in this Writ Petition, is willing to file reply and furnish the documents, and hence, prayed this Court is to set aside the impugned order and remand the matter back to the Authority for fresh consideration.

4. The learned Government Advocate (T) for the respondent fairly submitted that since a sum of Rs.1,50,294/- has already been recovered from the petitioner, 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. 8159 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 order 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 order without even affording any opportunity of hearing to the petitioner, which is nothing but an ex parte order, as the same suffers 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, considering the fact that out of total demand of Rs.3,53,820/-, a sum of Rs.1,50,294/- has already been recovered from the petitioner by virtue of recovery proceeding, this Court is inclined to pass/issue the following orders/directions:-

i) The impugned order along with DRC-07 dated 28.05.2024 passed by the respondent is set aside.



W.P.No. 8159 of 2025

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The petitioner is directed to file a reply along with supportive documents within a period of two weeks from the date of receipt of a copy of this order.

iv) 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

sd

To
THE DEPUTY STATE TAX OFFICER -2 (FAC)
ARAKKONAM ASSESSMENT CIRCLE
COMMERCIAL TAXES BUILDING,
WARD B BLOCK 25 TS NO.22
GANDHI ROAD ARAKKONAM-631 000.

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W.P.No. 8159 of 2025

Krishnan Ramasamy,J.,

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W.P.No.8159 of 2025

10.03.2025