IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :13.03.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.8425 of 2025
and
W.M.P.Nos.9445 & 9447 of 2025

M/s.QTS Interior Housing Pvt. Ltd.,
rep. by its Director, Balasubramanian Veeraiyan
No.5, Survey No.425, Gangai Amman Kovil Street,
Alapakkam, Chennai – 600 116. ...Petitioner

Vs.

1. The Deputy Commissioner (ST)
Porur Assessment Circle,
State Commercial Taxes Department,
Nazarethpet, Chennai – 600 123.

2. The State Tax Officer,
Porur Assessment Circle,
State Commercial Taxes Department,
Nazarathpet, Chennai – 600 123. ...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the second respondent in the impugned order vide Ref.No.ZD3308241468916, dated 19.08.2024 and to quash the same as and consequently, to direct the second respondent to consider the matter afresh by granting sufficient opportunity to the petitioner.

For Petitioner	:	Mr.P.Jitendra Kumar
For Respondents	:	M/s. P.Selvi Government Advocate (T)

Order

Heard Mr.P.Jitendra Kumar, learned counsel appearing for the petitioner and M/s. P.Selvi learned Government Advocate (T) who takes notice on behalf of the respondents. 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 second respondent dated 19.08.2024 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 hearing, however, without hearing the petitioner, the impugned order came to be passed.

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. 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 order 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.

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 second 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, since the petitioner, themselves, have voluntarily come forward to deposit 25% of the disputed tax, to which, the learned Government Advocate (T) this Court is inclined to pass/issue the following orders/directions:-

i) The impugned order passed by the second respondent dated 19.08.2024 is set aside.

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

iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves have voluntarily came 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 second 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.

13.03.2025

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Index : yes/no
Neutral Citation : yes/no

Krishnan Ramasamy,J.,

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To

1. The Deputy Commissioner (ST)
   Porur Assessment Circle,
   State Commercial Taxes Department,
   Nazarethpet, Chennai – 600 123.

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   Porur Assessment Circle,
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