IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.8692 of 2025
& W.M.P.Nos.9783 & 9784 of 2025

SP Concrete Solution,
792, Trunk Road, 2nd Floor,
Thiruvallur, Poonamallee,
Tamil Nadu 600 056

... Petitioner

Vs.

1.Deputy Commissioner (CT),
GST Appellate Authority, Chennai,
No.1, PAPJM Buildings (Annexe),
3rd Floor, Greams Road,
Chennai 600 006

2.State Tax Officer,
Poonamallee Assessment Circle Station,
4/109, 3rd Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai 600 123

... 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 records on the file of 1st respondent in issuing the impugned order vide Ref.No.ZD330125111328W dated 13.01.2025 for the financial year GST/2018-19 to quash the same as arbitrary, illegal and devoid of merit and further to direct the 1st and 2nd respondents consider theappeal for refund of Input Tax Credit claimed by the petitioner after granting an opportunity of hearing to the petitioner.

For Petitioner	:	Mr.Mudit Bohara
For Respondent	:	Mr.V.Prashanth Kiran, Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 13.01.2025 passed by the 1st respondent.

2. Mr.V.Prashanth Kiran, 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 common portal. Due to the health issues of the petitioner, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the 1st respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondents. 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 respondents would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no

opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he 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 case 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 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 13.01.2025 passed by the 1st respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 13.01.2025 is set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the 1st respondent within a period of four weeks from today (13.03.2025) 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.

(iii) On filing of such reply/objection by the petitioner, the 1st 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.

13.03.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

1.Deputy Commissioner (CT),
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3^{rd} Floor, Greams Road,
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Chennai 600 123

KRISHNAN RAMASAMY.J.,

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