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W.P.No.10142 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :26.03.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.10142 of 2025

and

W.M.P.Nos.11379 & 11380 of 2025

TVL.THANGAM TRADERS

REPRESENTED BY ITS PARTNER MR.DURAIRAJ.D

NO. 1 1935 THIRUVALLUR HIGH ROAD.

GANDHI NAGAR REDHILLS TIRUVALLUR

TAMIL NADU 600 052.

...Petitioner

Vs.

The State TAX OFFICER

CHOLAVARAM ASSESSMENT CIRCLE

Room No.108, 1ST Floor,

INTEGRATED COMMERCIAL TAXES BUILDINGS

CHENNAI 600 003.

...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 from the file of the Respondent herein in FORM GST DRC-07 with Reference No.ZD3312230938369 dated 14.12.2023 along with detailed order in GSTIN 33AAGFT6122N1Z0/ / 2017-18 dated 13.12.2023 for the tax period JUL 2018-MAR 2018 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Ms.P.Selvi
Government Advocate (T)



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Order

Heard Mr.B.Syed Abdul Wakeel learned counsel appearing for

the petitioner and Ms.P.Selvi, 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 dated 14.12.2023 along with detailed order dated 13.12.2023 and 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 orders, were merely uploaded in the GST Portal under the "View Additional Notices Tab", and not directly served in person, 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 orders came to be passed.



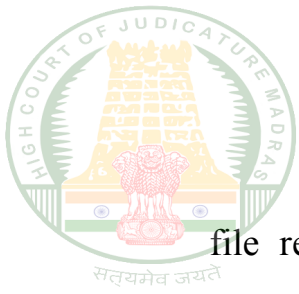
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3.1 Therefore, the learned counsel would submit that the impugned orders suffer from violation of principles of natural justice and are liable to be aside, as the petitioner has not been heard before passing the impugned orders. However, it is stated 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 respondents 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. 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 orders 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



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file reply or appear for the personal hearing. However, the respondent passed the impugned orders without even affording any opportunity of hearing to the petitioner, which are nothing but ex parte orders, as the same suffers from violation of principles of natural justice.

6. Thus, once the orders are 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) is also agreeable, this Court is inclined to pass/issue the following orders/directions:-

- i) The impugned order passed by the respondent dated 14.12.2023 along with detailed order dated 13.12.2023 are set aside.
- ii) Consequently, the matter is remanded to the respondent for fresh consideration.
- iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves have voluntarily come



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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 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.

26.03.2025

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To
The State TAX OFFICER
CHOLAVARAM ASSESSMENT CIRCLE
Room No.108, 1ST Floor,
INTEGRATED COMMERCIAL TAXES BUILDINGS
CHENNAI 600 003.



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Krishnan Ramasamy,J.,

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