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W.P.No.9294 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.9294 of 2025
& W.M.P.Nos.10432, 10434 & 10435 of 2025

Tvl.Sam Enterprises,
Proprietor Mr.Paulraj Hudson,
Rep by its Manager, B.Sambath,
No.50, G3, Sams Court,
Panchalli Amman Koil Street,
Arumbakkam, Chennai 600 106.

... Petitioner

Vs.

1.The State Tax Officer,
Arumbakkam Assessment Circle,
Station No.1, Greams Road,
4th Floor, PAPJM Annex Building,
Chennai 600 006

2.The Branch Manager,
HDFC Bank,
759, ITC Centre,
Anna Salai, Opp. TVS,
Chennai 600 002.

... Respondent



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Prayer:

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Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned proceedings of the 1st respondent passed in GSTIN: 33ABEPH2336 M1ZT/2019-20 dated 27.08.2024 and the connected order under Section 73 dated 27.08.2024 and the summary of order in Form GST DRC-07 dated 27.08.2024 issued in Ref.No.ZD3308242470788 and quash the same as passed contrary to the provisions of CGST Act, 2017 read with TNGST Act, 2017 and also passed in contrary to the principles of natural justice.

For Petitioner : Mr.Benuel Ritesh Rajkumar,
for Mr.P.Rajkumar

For Respondent : Ms.P.Selvi,
Government Advocate for R1

ORDER

This writ petition has been filed challenging the impugned order dated 27.08.2024 passed by the respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the 1st respondent. By consent of the parties, the main writ



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petition is taken up for disposal at the admission stage itself.

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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 order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. Further, he would submit that the respondent had already recovered more than 80% of the total disputed tax amount of Rs.2,12,546/-. 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 respondent would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the



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said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent.

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 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 respondent had already recovered more than 80% of the disputed tax amount from the petitioner. In such view of the matter,



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this Court is inclined to set aside the impugned order dated 27.08.2024

passed by the respondent. Accordingly, this Court passes the following

order:-

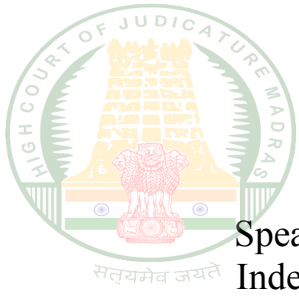
(i) The impugned order dated 27.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

(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.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

18.03.2025



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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The State Tax Officer,
Arumbakkam Assessment Circle,
Station No.1, Greams Road,
4th Floor, PAPJM Annex Building,
Chennai 600 006



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KRISHNAN RAMASAMY.J.,

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