IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 02.07.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.9611 of 2025
and
W.M.P.Nos.10771 & 10773 of 2025

Keith Walking Floor India Pvt. Ltd.,
Rep. by its Authorized Signatory,
Mr.Dharmendra Sakrecha. ...Petitioner

Vs.

1. The Deputy State Tax Officer – II
   Nungambakkam, Assessment Circle
   No.88, Mayor Ramanathansalai,
   Chetput, Chennai – 600 031.

2. The Branch Manager,
   HSBC Bank, Chennai Branch,
   Rajalakshmi, Nos.5 & 7, Cathedral Road,
   Chennai, T.N. - 600 086. ...Respondents

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 impugned order dated 17.04.2024 with Ref.No.ZD3304241338220 on the file of the first respondent and to quash the same as arbitrary and violative of Article 14, 19(1) (g) of the Constitution of India.

For Petitioner : Mr.P.Arumugam

for Mr.S.Venkatraman
For Respondent-1 : Mr.C.Harsha Raj
Special Government Pleader

Order

Heard Mr.P.Arumugam, learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader for the respondent No.1

2. The challenge in this Writ Petition is to the order passed by the first respondent dated 17.04.2024 and to quash the same.

3. The learned counsel for the petitioner would submit that the show cause notice/personal hearing notice/reminders, which culminated in the impugned order, were merely uploaded in the GST Portal under the '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. Further, it is submitted that the respondent has already deducted entire disputed tax amount from the petitioner, hence, requested this Court to grant an opportunity to the petitioner to present their case before the first respondent by setting aside the impugned order.

4. The learned Special Government Pleader for the first respondent fairly submitted that since entire disputed tax has already been deducted from the petitioner's account, 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 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 first 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. 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 entire disputed tax has already been deducted from the petitioner Court is inclined to pass the following orders/directions:-,

i) The impugned order passed by the first respondent dated 17.04.2024 is set aside.

ii) Consequently, the matter is remanded to the first 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.

and

iv) Thereupon, the first 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.

02.07.2025

sd

Index : yes/no
Neutral Citation : yes/no

To

1. The Deputy State Tax Officer – II
   Nungambakkam, Assessment Circle
   No.88, Mayor Ramanathansalai,
   Chetput, Chennai – 600 031.

2. The Branch Manager,
   HSBC Bank, Chennai Branch,
   Rajalakshmi, Nos.5 & 7, Cathedral Road,
   Chennai, T.N. - 600 086.

Krishnan Ramasamy,J.,

sd

W.P.No.9611 of 2025

02.07.2025