IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.10183 & 10185 of 2025
& W.M.P.Nos.11429, 11432, 11435 & 11436 of 2025

M/s.Add Media,
Rep by its Proprietor, Rajendra Naidu Suresh,
D.No.1, Ground Floor,
F.No.G, GR Flats, Crescent Avenue,
Kesavaperumalpuram, Chennai 600 028

... Petitioner in both petitions

Vs.

1.The Joint Commissioner of Central Tax,
Chennai Outer Commissionerate,
Newry Towers, No.254-1, 2nd Avenue,
12th Main Road, Anna Nagar,
Chennai 600 035

2.The Joint Commissioner of Central Tax,
Chennai South Commissionerate,
No.692, MHU Complex,
Nandanam, Chennai 600 035

3.The Commissioner of GST and Central Excise (Appeals II),
Newry Towers, No.254-1, 2nd Avenue,
12th Main Road, Anna Nagar,
Chennai 600 035

... Respondent in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order in original No.56/2022(JC) dated 23.12.2022 issued by the 1st respondent& order in appeal No.153/2024 dated 30.12.2024 issued by the 3rd respondent and quash the same.

For Petitioner in both petitions	:	Mr.G.Derrick Sam
For Respondent in both petitions	:	Mr.Rajnish Pathiyil, Senior Standing counsel

COMMON ORDER

These writ petitions have been filed challenging the order in original No.56/2022(JC) dated 23.12.2022 passed by the 1st respondent & order in appeal No.153/2024 dated 30.12.2024 passed by the 3rd respondent and quash the same.

2. Mr.Rajnish Pathiyil, learned Senior Standing counsel, takes notice on behalf of the respondents in both the petitions. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, without issuing any show cause notice, the order in original came to be passed by the respondent on 23.12.2022. The said original order was also not served to the petitioner, due to which, there was a delay in filing the appeal against the original order. Subsequently, the appeal filed by the petitioner was rejected by the respondent, vide order dated 30.12.2024, on the aspect of limitation. Hence, these petitions have been filed.

4. He would also contend that no opportunity was provided to the petitioner, either for filing reply or for personal hearing, prior to the passing of original order, which is a clear violation of principles of natural justice. Further, he would submit that the petitioner had already paid 7.5% of the disputed tax amount towards the statutory pre-deposit

while filing the appeal. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside both the original order and appeal order.

5. On the other hand, the learned Senior Standing counsel appearing for the respondent would submit that the respondent had 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 pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondent and also perused the materials available on record.

7. In the case on hand, it appears that no opportunity was provided to the petitioner, either for filing reply or for personal hearing, prior to the passing of impugned original order. That apart, the said original order was not served to the petitioner, due to which, there was a delay in filing the appeal. Subsequently, the appeal filed by the petitioner was also

rejected by the respondent on the aspect of limitation.

8. In view of the above, it is clear that the original order was passed in violation of principles of natural justice and hence, this Court is of the view that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. Further, it was submitted by the learned counsel for the petitioner that the petitioner had already paid 7.5% of disputed tax amount to the respondent, towards the statutory pre-deposit, at the time of filing the appeal. In such view of the matter, in the interest of justice, this Court is inclined to set aside both the original order and the appeal order passed by the respondents. Accordingly, this Court passes the following order:-

> (i) Both the original order dated 23.12.2022 and the appeal order dated 30.12.2024 are hereby set aside and the matter is remanded to the 1st respondent for fresh consideration.
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> (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.

9. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

24.03.2025

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

To

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Chennai Outer Commissionerate,
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12th Main Road, Anna Nagar,
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2.The Joint Commissioner of Central Tax,
Chennai South Commissionerate,
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Nandanam, Chennai 600 035

3.The Commissioner of GST and Central Excise (Appeals II),
Newry Towers, No.254-1, 2nd Avenue,
12th Main Road, Anna Nagar,
Chennai 600 0351.

KRISHNAN RAMASAMY.J.,

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