IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.03.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.9618, 9623 & 9630 of 2025
& W.M.P.Nos.10777, 10778, 10784, 10785, 10791 & 10792 of 2025

Apple Bathwares Private Limited,
Rep by its Director, V.Balasubramani,
13/2CIB, 2nd Street, Near Toll, Chennai,
Tiruvallur, Tamil Nadu 600 067

... Petitioner in all petitions

Vs.

Assistant Commissioner (ST),
Madhavaram Assessment Circle Jurisdiction,
Madhavaram, Tiruvallur,
Tamil Nadu

... Respondent in all petitions

Common 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 of the assessment proceedings in DRC-07 in GSTIN 33AAMCA8737B1ZR dated 23.12.2023, 24.04.2024 & 17.08.2024 for the year 2017-18, 2018-19 & 2019-20 respectively and to quash these impugned orders passed by the respondent and direct the respondent to pass fres orders in this case as per the Government Circular in Circular No.183/15/2022-GST dated 27.12.2022 after providing an opportunity of personal hearing in this case.

For Petitioner in all petitions	: Mr.N.Murali, for Mr.R.Suryae
For Respondent in all petitions	: Ms.K.Vasanthamala, Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 23.12.2023, 24.04.2024 & 17.08.2024 for the year 2017-18, 2018-19 & 2019-20 respectively passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent in all petitioins. 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. 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, these petitions have been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders.

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 said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to

the passing of impugned orders. Therefore, she requested this Court to remit the matters 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 cases on hand, it is clear that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned orders. Hence, this Court is of the view that the impugned orders were 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 orders dated 23.12.2023, 24.04.2024 & 17.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 23.12.2023, 24.04.2024 & 17.08.2024 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent, in each case, within a period of four weeks from today (21.03.2025) and the setting aside of the impugned orders 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 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.

21.03.2025

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

To

Assistant Commissioner (ST),
Madhavaram Assessment Circle Jurisdiction,
Madhavaram, Tiruvallur,
Tamil Nadu

KRISHNAN RAMASAMY.J.,

nsa

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