IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.9761 of 2025
& W.M.P.Nos.10938 & 10939 of 2025

M/s.MMKT Auto Solutions,
Rep by Partner,
C4, SIDCO Industrial Estate,
Hosur, Krishnagiri,
Tamil Nadu 635 126
GSTIN – 33ABHFM5102H1ZN

... Petitioner

Vs.

1.State Tax Officer,
Hosur (South I) Circle,
CT Building, Seetharam Nagar,
Bangalore Road,
Near Old Bus Stand,
Hosur, Krishnagiri,
Tamil Nadu.

2.The Appellate Deputy Commissioner (GST),
Department of Commercial Taxes,
Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatti,
Salem 636 007

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the 1st respondent relating to the order passed in 33ABHFM5102H1ZN/2019-20 dated 23.8.2024 and the consequential Form GST APL-02 dated 07.02.2025 issued by the 2nd respondent rejecting the appeal filed by the petitioner and quash the same.

For Petitioner	:	Mr.Arun, for Ms.G.Vardini Karthik
For Respondent	:	Ms.P.Selvi, Government Advocate

ORDER

This writ petition has been filed challenging the impugned assessment order dated 23.08.2024 passed by the 1st respondent and the impugned rejection order dated 07.02.2025 passed by the 2nd respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents. 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. Aggrieved over the said impugned order, an appeal was preferred by the petitioner, however, the said appeal was rejected by the 2nd respondent vide order dated 07.02.2025. Hence, this petition has been filed.

4. Further, he would submit that the petitioner had already paid 10% of the disputed tax amount towards the pre-deposit while filing the appeal and now, he is willing to pay additional 15% 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 1st respondent by setting aside the impugned assessment 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 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 1st respondent, subject to the payment of 15% 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 case 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 petitioner had already paid 10% of the disputed tax amount towards the pre-deposit while filing the appeal and now, he is willing to pay additional 15% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside both the impugned assessment order dated 23.08.2024 and the impugned rejection order dated 07.02.2025. Accordingly, this Court passes the following order:-

> (i) The impugned assessment order dated 23.08.2024 and the impugned rejection order dated 07.02.2025 are set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the 1st respondent within a period of four weeks from today (18.03.2025) and the setting aside of the impugned order 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 1st 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, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

18.03.2025

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

To

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KRISHNAN RAMASAMY.J.,

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