IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.03.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.10042 of 2025**
**& W.M.P.Nos.11265 & 11268 of 2025**

M/s.Sri Sai Krishna Enterprises,
Rep by its Proprietor, Sri S.Selvakumaran,
No.31A, Nallathanneer Thottam Thoppapatty,
Rasipuram, Namakkal District 637 406

... Petitioner

**Vs.**

The Deputy State Tax Officer 1,
Attur Rural Circle, Salem

... 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 herein in GSTIN 33BPVPS5222M1Z8/2018-19 dated 25.04.2024 and the consequential order of the 2nd respondent in GSTIN/Temp ID/UIN 33BPVPS5222M1Z8/ 2018-19 dated 15.02.2025 and quash the same.

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|---|---|---|
| For Petitioner | : | Mr.B.Raveendran |
| For Respondent | : | Ms.K.Vasanthamala,<br>Government Advocate |

## ORDER

This writ petition has been filed challenging the impugned order dated 25.08.2024 passed by the 1st respondent and the consequential rejection order dated 15.02.2025 passed by the 2nd respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. 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 under the "View Additional Notices and Orders" column 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 assessment order dated 25.04.2024 came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Aggrieved over the said assessment order, an appeal was

preferred by the petitioner, however, the said appeal was also rejected vide order dated 15.02.2025 on the aspect of limitation. 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 statutory pre-deposit while filing the appeal and now, he is willing to pay remaining 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 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 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, subject to the payment of remaining 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 statutory pre-deposit while filing the appeal and now, he is willing to pay remaining 15% of the disputed tax amount to

the respondent. In such view of the matter, this Court is inclined to quash the impugned rejection order dated 15.02.2025 and set aside the impugned assessment order dated 25.04.2024 passed by the respondents. Accordingly, this Court passes the following order:-

(i) The impugned rejection order dated 15.02.2025 is hereby quashed and the impugned assessment order dated 25.04.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay remaining 15% of disputed tax amount to the respondent within a period of four weeks from today (21.03.2025) 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 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.

**21.03.2025**

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

To

The Deputy State Tax Officer 1,
Attur Rural Circle, Salem

**KRISHNAN RAMASAMY.J.,**

nsa

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