IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.10107 of 2025
& W.M.P.Nos.11356 & 11357 of 2025

Tvl.G.K.Homes,
Rep by its Partner, B. Krishnan,
1/20, Queen Victoria Road,
Papabi Darga Street,
Poonamallee, Chennai 600 056

... Petitioner

Vs.

1.The State Tax Officer/Commercial Tax Officer,
Poonamallee Assessment Circle,
Station 4/109, Third Floor,
Bangalore-Chennai Highway,
Varadharajapuram, Nazarathpet,
Chennai 600 123.

2.The Deputy Commissioner (ST),
Poonamallee Zone,
Station 4/109, Third Floor,
Bangalore-Chennai Highway,
Varadharajapuram, Nazarathpet,
Chennai 600 123.

3.The Joint Commissioner (Computer),
Integrated Commercial Taxes Building,
Saidapet, Chennai 600 015

... 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 impugned order of the 1st respondent in GSTIN 33AATFG7050K1Z1/ 2019-20 dated 21.08.2024 along with summary of order in Form GST DRC-07 bearing Ref.No.ZD3308241748029 dated 21.08.2024 and consequential bank attachment vide proceedings in Rc.33AATFC7050K 1Z1/2025/A5-PNE dated 30.01.2025 and quash the same.

For Petitioner : Mr.M.Hariharan

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 21.08.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, 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 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, this petition has been filed.

4. Further, he would submit that the entire disputed tax amount was already recovered by the respondent from the petitioner. 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.

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 entire disputed tax amount was already recovered from the petitioner by the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 21.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 21.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

(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

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KRISHNAN RAMASAMY.J.,

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