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W.P.No.10398 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.10398 of 2025

and

W.M.P.Nos.11693 & 11695 of 2025

M/s. Sri Kamatchi Amman Electricals
rep. by its Proprietor, Mrs.Shanthi.

...Petitioner

Vs.

The Deputy State Tax Officer- I (FAC)
Poonamallee Assessment Circle
Nazarethpet, Chennai – 600 123.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records from the file of the respondent and to quash the impugned assessment order dated 13.04.2024, bearing No.33AOUPS6337Q1ZU/2018-19 passed by the respondent as arbitrary.

For Petitioner : Mr.J.Ashish
For Respondent : Mr.V.Prashanth Kiran
Government Advocate (T)

ORDER

Heard Mr.J.Ashish, counsel appearing for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate (T) who takes notice



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on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the assessment order dated 13.04.2024 passed by the respondent and to quash the same as arbitrary.

3. The learned counsel for the petitioner would submit that initially, a notice of intimation dated 23.05.2023 was issued, which was later followed a show cause notice dated 12.12.2023, and thereafter, first reminder dated 03.02.2024 was issued calling upon the petitioner to file reply and appear for the personal hearing on 13.02.2024, since the petitioner was not aware of any of the notices, the petitioner could not file reply nor appear for the personal hearing, however, the impugned order came to be passed and subsequently, petitioner's GST registration was also canceled w.e.f. 31.01.2024, as a result of which, the petitioner could have no access over the portal and only when the petitioner's bank account got frozen, the petitioner came to know about the impugned order.



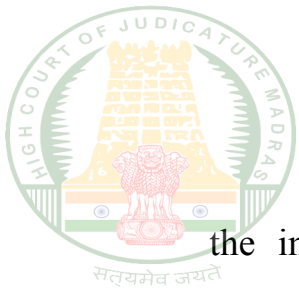
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3.1 Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order. However, it is stated that the petitioner is also ready and willing to deposit 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remands the matter back to the Authority for fresh consideration, and thus, prays for appropriate orders.

4. The learned Government Advocate (T) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

5. Taking into consideration of the submissions made on either side and perusal of record, there is no dispute on the aspect that notices, which culminated in the impugned order were unnoticed by the petitioner as the petitioner had no occasion to view the Portal then and there, hence, the petitioner could not file reply or appear for the personal hearing, however,



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the impugned order came to be passed against the petitioner and, in pursuance of the impugned order, suo motu, the petitioner's GST registration was also cancelled. Thus, it is clear that the respondent passed the impugned order without even affording any opportunity of hearing to the petitioner, which is nothing but an ex parte order, as the same suffers from violation of principles of natural justice.

6. Thus, once the order is passed in violation of principles of natural justice, this Court cannot impose any condition requiring the petitioner to make any deposit, however, since the petitioner, themselves, have voluntarily come forward to deposit 25% of the disputed tax, to which, the learned Government Advocate (T) is also agreeable, this Court pass the following orders/directions:-

- i) The impugned order passed by the respondent dated 13.04.2024 is set aside.
- ii) Consequently, the matter is remanded to the respondent for fresh consideration.



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iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves have voluntarily come forward to make such payment within a period of two weeks from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.

and

v) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

7. In the result, the Writ Petition is allowed on the aforesaid terms.

No costs. Consequently, connected Miscellaneous Petitions are closed.

24.03.2025

sd

Index : yes/no

Neutral Citation : yes/no

To

The Deputy State Tax Officer- I (FAC)

Poonamallee Assessment Circle

Nazarethpet, Chennai – 600 123.

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Krishnan Ramasamy,J.,

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