IN THE HIGH COURT OF JUDICATURE AT MADRAS

**Dated : 26.03.2025**

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**The Hon'ble Mr.Justice Krishnan Ramasamy**

**W.P.No.10847 of 2025**
**and**
**W.M.P.Nos.12225 and 12227 of 2025**

Tvl.Selvam Agencies
Represented by its Proprietor,
Thiru.P.N.Sekar ... Petitioner

..Vs..

State Tax Officer,
Chrompet Assessment Circle,
Integrated Commercial Tax (South Tower),
Room No.335, 3rd Floor, Government Farm Village,
Nandanam, Chennai-600 035. ... Respondent

**Prayer:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent vide GSTIN/33ALRPS0457K1ZM/2019-20 dated 27.08.2024 and quash he same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20 after giving full and fair opportunity to the petitioner.

For Petitioner : Mr.A.Prabhu Saravanan

For Respondent : Mr.C.Harsha Raj
Special Government Pleader (Taxes)

**ORDER**

The challenge in this writ petition is to the order dated 27.08.2024 passed by the respondent and to quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20 after giving full and fair opportunity to the petitioner.

2. Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the respondent.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

4. The learned counsel for the petitioner submits that the show cause notice dated 23.05.2024 was issued to the petitioner by uploading the same in the "other notices" tab of the GST portal, without serving it through physical mode. Since the petitioner had not noticed the GST portal, he was not aware of the show cause notice and hence could not file its reply. Subsequently, the respondent passed the impugned assessment order dated 27.08.2024, demanding

tax along with interest and penalty for the Assessment Year 2019-2020 and the same was also uploaded in the GST Portal. The petitioner came to know of the impugned assessment order only after getting call from the Department.

5. Further, he would submit that impugned assessment order came to be passed without affording an opportunity of personal hearing to the Petitioner and therefore the same is passed in violation of principles of natural justice. Hence she prays to set aside the impugned order.

6. The learned Special Government Pleader (Taxes) appearing for the Respondent submitted that though the Show Cause Notice as well as the reminder notices were issued to the Petitioner, by uploading the same in the GST portal, the petitioner had failed to submit its reply and hence impugned assessment order came to be passed.

7. In reply, the learned counsel for the petitioner would fairly submit that the petitioner is now ready and willing to pay 25% of the disputed tax liability made by the respondent in the event of providing an opportunity to them to file their reply along with the required documents to substantiate their

claim, for which, the learned Special Government Pleader (Taxes) appearing for the Respondent has no serious objection.

8. Heard the learned counsel for the petitioner and the learned Special Government Pleader (Taxes) for the Respondent and also perused the materials available on record.

9. In the present case, since all the notices were uploaded in the GST portal, the petitioner was unaware of the same and hence could not file its reply. Under such circumstances, impugned order came to be passed.

10. It is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of principles of natural justice.

11. In the case on hand, the impugned order came to be passed without hearing the petitioner. Hence, this Court is of the view that the impugned order passed is in violation of principles of natural justice and it is just and necessary

to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned assessment order dated 27.08.2024 passed by the Respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 27.08.2024 is set aside and the matter is remanded to the Respondent for fresh consideration on condition that as volunteered by the Petitioner, they shall pay 25% of disputed tax to the Respondent within a period of ***four weeks*** from the date of receipt of a copy of this order 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 two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days

**Krishnan Ramasamy,J.,**

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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.

12. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

**26.03.2025**

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

State Tax Officer,
Chrompet Assessment Circle,
Integrated Commercial Tax (South Tower),
Room No.335, 3rd Floor, Government Farm Village,
Nandanam, Chennai-600 035.

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