IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.03.2025

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.10986 of 2025
and
W.M.P.Nos.12389 and 12390 of 2025

Delta Computers,
A Registered Partnership Firm,
Represented by its Partner, Mr.N.Ramkumar
3, Ground Floor, Chiptech Towers,
Sivapuri Main Road, C.Kothankudi-608002,
Cuddalore District, Tamil Nadu. ... Petitioner

..Vs..

Deputy Commercial Tax Officer,
Chidambaram-II Assessment Circle,
Chidambaram. ... Respondent

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records leading to issuance of Order No:ZD3310240241809 dated 04.10.2024 passed by the respondent herein and to quash the same.

For Petitioner : Ms.Umayaparvathi N

For Respondents : Mr.T.N.C.Kaushik (Taxes)
Additional Government Pleader

ORDER

The challenge in this writ petition is to the order dated 04.10.2024 passed by the respondent and to quash the same.

2. Mr.T.N.C.Kaushik, learned Additional 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 04.10.2024 and notices dated 24.11.2023, 15.12.2023 and 19.01.2024 were issued to the petitioner by uploading the same in the GST portal, without serving it through physical mode. Since the petitioner has not viewed the GST portal, the petitioner was not aware of the show cause notice and hence could not file its reply. Subsequently, the respondent passed the impugned assessment order dated 04.10.2024, demanding tax along with interest and penalty for the Assessment Year 2020-2021 and the same was also

uploaded in the GST Portal. The petitioner came to know of the impugned assessment order only during January 2025. Immediately, the petitioner filed rectification petition before the respondent on 17.01.2025 and the same came to be rejected on 20.02.2025 on the ground of delay. He further submitted that the entire disputed tax amount has been paid by the petitioner.

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 same.

6. The learned Additional Government Pleader (Taxes) appearing for the Respondent submitted that though the Show Cause Notice followed by reminder notices were issued to the Petitioner, by uploading the same in the GST portal, the petitioner failed to submit its reply and hence impugned assessment order came to be passed. However, he fairly submitted that the entire disputed tax amount has been paid by the petitioner.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) for the Respondents and also perused the materials available on record.

8. In the present case, since all the notices were uploaded in the GST portal without serving physical copy of the same to the petitioner, the petitioner was unaware of the same and hence could not file its reply. Under such circumstances, impugned order came to be passed.

9. 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.

10. 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 04.10.2024 passed by the Respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 04.10.2024 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 two weeks thereafter.

(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.

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

27.03.2025

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

Krishnan Ramasamy,J.,
arr

To

Deputy Commercial Tax Officer,
Chidambaram-II Assessment Circle,
Chidambaram.

W.P.No.10986 of 2025

27.03.2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.10986 of 2025 &
W.M.P.Nos.12389 and 12390 of 2025

Delta Computers,
A Registered Partnership Firm,
Represented by its Partner, Mr.N.Ramkumar
3, Ground Floor, Chiptech Towers,
Sivapuri Main Road, C.Kothankudi-608002,
Cuddalore District, Tamil Nadu. ... Petitioner

Vs.

Deputy Commercial Tax Officer,
Chidambaram-II, Assessment Circle,
Chidambaram. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari to call for the records leading to issuance of Order No.:ZD3310240241809 dated 04.10.2024 passed by the respondent herein and to quash the same.

For Petitioner : Ms.Umayaparvathi N

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Today, this matter is listed under the caption 'For Being Mentioned'.

2. In the order passed by this Court on 26.03.2025 in the aforesaid writ petition, inadvertently the date of the order was wrongly mentioned as 27.03.2025 instead of 26.03.2025.

3. Registry is directed to carry out the necessary corrections in the aforesaid order and issue fresh order copy to the parties concerned.

16.06.2025

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

To

Deputy Commercial Tax Officer,
Chidambaram-II, Assessment Circle,
Chidambaram.

KRISHNAN RAMASAMY.J.,
arr

W.P.No.10986 of 2025 &
W.M.P.Nos.12389 and 12390 of 2025

16.06.2025