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W.P.No.11532 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.03.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.11532 of 2025

and

W.M.P.Nos.13026 & 13027 of 2025

M/s. Amman Store,
rep. by Shri. M.Arunachalam, Parner.

...Petitioner

Vs.

The Deputy State Tax Officer-1
Ayanavaram Assessment Circle
No.1, Greams Road, Third Floor,
PAPJM Annex Building,
Chennai – 600 006.

...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 of the case relating to the impugned order in GSTIN : 33AATFA9601J1Z8/2019-20 dated 24.08.2024 of the respondent and to quash the same.

For Petitioner : Mr.J.Shankarraman
For Respondent : Mr.C.Harsha Raj
Special Government Pleader (T)

Order

Heard Mr.J.Shankarraman learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader (T) who takes notice on behalf of the respondent. With consent, the main Writ



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Petition is taken up for final disposal at the stage of admission itself.

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2. The challenge in this Writ Petition is to the order passed by the respondent dated 24.08.2024 and to quash the same.

3. The learned counsel for the petitioner would submit that all the show cause notice/personal hearing notice, which culminated in the impugned order were merely uploaded in the GST Portal under the "View Additional Notices Tab", and the petitioner, being a trader in Grocery and not conversant with the digital communications in tax matters, was not aware of the communications being uploaded in the portal, therefore, the petitioner could not file reply nor appear for the personal hearing, however, without hearing the petitioner, the impugned order came to be passed.

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



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deposit 10% 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 Special Government Pleader (T) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 10% 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 merely uploaded in the GST portal, under the "View Additional Notices Tab", and the petitioner, being a trader in Grocery and not conversant with the digital communications in tax matters, was not aware of the communications being uploaded in the portal, therefore, the petitioner could not file reply nor appear for the personal hearing, however, without hearing the petitioner, the impugned order came to be passed, which is nothing but an ex parte order, as the same suffers



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from violation of principles of natural justice.

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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 10% of the disputed tax, to which, the learned Special Government Pleader (T) is also agreeable, this Court is inclined to pass/issue the following orders/directions:-

i) The impugned order passed by the respondent dated 24.08.2024 is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The petitioner is granted liberty to deposit 10% 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



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file a reply along with supportive documents within a period of two weeks.

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.

28.03.2025

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Index : yes/no

Neutral Citation : yes/no

To
The Deputy State Tax Officer-1
Ayanavaram Assessment Circle
No.1, Greams Road, Third Floor,
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Chennai – 600 006.

Krishnan Ramasamy,J.,

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