IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.04.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.Nos.12549, 12554 & 12557 of 2025**
**& W.M.P.Nos.14135, 14136, 14139, 14140, 14141 & 14142 of 2025**

1 By 2 Foods Products Private Limited,
Rep by its Director, Asan Mohideen,
No.11/1, Developed Plot Industrial Estate,
Ekkattuthangal, Chennai 600 032.

... Petitioner in all petitions

**Vs.**

The State Tax Officer (ST),
(Formerly known as Commercial Tax Officer),
Chennai, South-Chengalpattu, Intelligence Division,
No.870/2A, 2nd Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattu 603 101

... Respondents in all petitions

**Common 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 respondent in Ref.No.ZD330824117940G/2021-22, ZD330824118626B/2022-23 & ZD3308241188746/2023-24 dated 14.08.2024 and quash the same as arbitrary and illegal.

For Petitioner
in all petitions : Mr.P.Bhuvanesh

For Respondent
in all petitions : Mr.T.N.C.Kaushik,
Additional Government Pleader

**COMMON ORDER**

These writ petitions have been filed challenging the impugned orders dated 14.08.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, 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 under the "View Additional Notices and Orders" column 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 orders came to be passed by the respondent without providing

any opportunity of personal hearing to the petitioner. Hence, these petitions have been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent in each case. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders.

5. On the other hand, the learned Additional Government Pleader 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, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader 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 orders. Hence, this Court is of the view that the impugned orders were 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 petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned orders dated 14.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 14.08.2024 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent, in each case, within a period of four weeks from today (09.04.2025) and the setting aside of the impugned orders 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 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, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

**09.04.2025**

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

To

The State Tax Officer (ST),
(Formerly known as Commercial Tax Officer),
Chennai, South-Chengalpattu, Intelligence Division,
No.870/2A, 2nd Floor,
Kancheepuram High Road,
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**KRISHNAN RAMASAMY.J.,**

nsa

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