IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.06.2025

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.16189 of 2025
and
W.M.P.Nos.18312 and 18313 of 2025

Blueshore Airconditioning and Engineers,
Represented by its Partner:Mr.Ananthanarayanan,
No.59, Defence Officers Colony,
Nandambakkam,
Chennai 600 032. ...Petitioner

..Vs..

1. The State Tax Officer,
(Formerly known as Commercial Tax officer)
Vadapalani:Central-I,Chennai Central
No.1, Ground Floor,
PAPJM Buildings,
Greams Road,
Chennai 600 006.

2. The Assistant Commissioner (ST),
Vadapalani, Central-I: Chennai Central
No.1 Ground Floor,
PAPJM Buildings,
Greams Road,
Chennai 600 006. ... Respondents

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 of the 1st respondent order in Reference Number :ZD3308241856890/2019-2020 dt.21.08.2024 and quash the same as arbitrary and illegal.

For Petitioner : Ms.V.Vijayalakshmi

For Respondent : Ms.K.Vasanthamala
Government Advocate (Taxes)

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ORDER

The challenge in this writ petition is to the order dated 21.08.2024 passed by the Respondent and to quash the same.

2. Ms.K.Vasanthamala, learned Government Advocate(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 respondent issued show cause notice dated 20.05.2025 followed by reminders dated 21.06.2024 and 01.07.2024 to the petitioner, for which a reply dated 15.08.2024 has been filed by the petitioner. Thereafter, the 1st respondent has issued 3rd

reminder dated 03.08.2024, for which the petitioner filed detailed objections on 15.08.2024. But, without considering the reply and without affording an opportunity of personal hearing, impugned order came to be passed and therefore the same is passed in violation of principles of natural justice and hence prays to set aside the same. He further submitted that entire amount of disputed tax liability has been paid by the petitioner.

5. On the other hand, the learned Government Advocate (Taxes) would submit that since sufficient documents have not been furnished by the petitioner, the order dated 21.08.2024 came to be passed. As far as the contention of the petitioner with regard to the payment of tax liability is concerned, the learned Government Advocate (Taxes) would submit that appropriate orders may be passed subject to verification.

6. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent and also perused the materials available on record.

7. In the present case, since the show cause notice along with reminder notices were uploaded in the GST portal, the petitioner is unaware of the same

and hence could not file its reply. Further, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed 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 orders passed by the respondent. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside.

(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.

(iv) The Respondent is at liberty to recover disputed tax liability in case, if no amount has been recovered from the petitioner, as contended by the counsel for the petitioner.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

02.06.2025

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

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Krishnan Ramasamy,J.,

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