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W.P.No.13665 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.04.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No. 13665 of 2025

and

W.M.P.Nos.15345 & 15348 of 2025

Tvl. Sam Automations

rep. By its Proprietor, Mr.Loganathan Anandakumar

...Petitioner

Vs.

The Deputy State Tax Officer (ST)

Avinashi Assessment Circle

Tiruppur, T.N.

...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 for the records of the Impugned Assessment Order in Ref. No. ZD3308241771179 dated 21.08.2024 under Section 73 of the CGST /TNGST Act 2017 and uploaded the same along with the summary of order in DRC 07 for the Financial Year 2019-20 issued by the respondent herein from the files of the respondent herein and to qUASH the same.

For Petitioner : Ms.Aparna Nandakumar



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For Respondent : Ms.P.Selvi
Government Advocate (T)

Order

Heard Ms.Aparna Nandakumar learned counsel appearing for the petitioner and Ms.P.Selvi, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 21.08.2024 under Section 73 of the CGST /TNGST Act 2017 and uploaded the same along with the summary of order in DRC 07 for the Financial Year 2019-20 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", hence, the same were unnoticed by the petitioner, therefore, the petitioner could not file reply nor appear for the personal



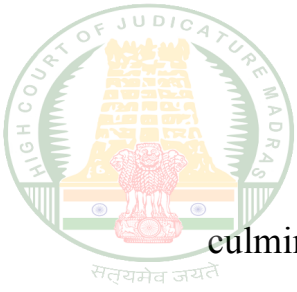
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hearing, however, without hearing the petitioner, the impugned order came to be passed.

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 deposit 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remand the matter back to the Authority for fresh consideration, and thus, prays for appropriate orders.

4. The learned Government Advocate (T) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 25% 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



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culminated in the impugned order were merely uploaded in the GST portal, which were unnoticed by the petitioner as the petitioner had no occasion to view the Portal then and there, hence, the petitioner could not file reply or appear for the personal hearing. However, the respondent passed the impugned order without even affording any opportunity of hearing to the petitioner, which is nothing but an ex parte order, as the same suffers from violation of principles of natural justice.

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 25% of the disputed tax, to which, the learned learned Government Advocate (T) is also agreeable, this Court is inclined to pass/issue the following orders/directions:-

i) The impugned order passed by the respondent dated 21.08.2024 along with summary of the order in DRC-07 is set aside.



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

iii) The petitioner is granted liberty to deposit 25% 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 file a reply along with supportive documents within a period of two weeks.

and

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.



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Index : yes/no
Neutral Citation : yes/no

To
The Deputy State Tax Officer (ST)
Avinashi Assessment Circle
Tiruppur, T.N.

Krishnan Ramasamy,J.,

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