IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.16894 of 2025
& W.M.P.Nos.19156 & 19162 of 2025

M/s.Subbhiksha Jewellers
Rep. by its proprietor N.Satheesh Kumar,
Residing at,
No.68EF, Suguna Nagar 2,
Koundampalayam,
Coimbatore North,
Coimbatore District - 641 030.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Velandiyapalayam Assessment Circle,
Coimbatore. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the orders of the respondent in Form GST ASMT-13 with reference No.ZD330723042004Y dated 11.07.2023 passed under Section 62 of the TNGST Act, 2017 and quash the same.

For Petitioner : Mr.Varun Pandian

For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (T)

ORDER

This writ petition has been filed to quash the order of the respondent in Form GST ASMT-13 with reference No.ZD330723042004Y dated 11.07.2023 passed under Section 62 of the TNGST Act, 2017.

2. The learned counsel for the petitioner submits that all notices/communications were uploaded in GST portal. However, the petitioner, being a small business concern, was not aware of the notices uploaded on the GST portal, resulting in their failure to file a reply within the stipulated time. While so, without providing any opportunity to the petitioner, the respondent passed the impugned order, which is in violation of the principles of natural justice. The learned counsel would also submit that the petitioner had already deposited the entire tax before

the authority concerned.

3. Heard the learned Additional Government Pleader (Taxes) appearing for the respondent, who made his submissions supporting the orders impugned herein.

4. It is evident from the pleadings and the documents placed before this Court that the respondent passed the order, which is impugned herein without providing an opportunity of personal hearing to the petitioner and hence, the same is in violation of the principles of natural justice. According to the petitioner, they had already paid the entire tax before the authority concerned.

5. In view of the above, this Court is of the opinion that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law. Accordingly, the impugned order is set aside, subject to the verification of the payment of the entire tax made by the petitioner by the competent authority. The

setting aside of the order will take effect upon such verification. The petitioner shall file their reply/objection along with the required documents, if any, to the respondent within a period of two weeks from the date of receipt of a copy of this order. On filing of such reply/objection by the petitioner, the respondent shall consider the same after issuing a 14 days clear notice by fixing the date of personal hearing and thereafter pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

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

03.06.2025

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

To

The Assistant Commissioner (ST),
Velandiyapalayam Assessment Circle,
Coimbatore.

KRISHNAN RAMASAMY.J.,
vm

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