IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

W.P.Nos.19206 & 19210 of 2025
and
W.M.P.Nos.21496, 21497, 21499 & 21500 of 2025

Tvl.Sri Kumaran Tiles Bazaar
Represented by, Proprietor Vadivelan
No.33 Jaya Nagar, Medavakkam,
Chennai 600 100.

Petitioner in both W.P's

Vs

Deputy State Tax Officer - I
Medavakkam Assessment Circle,
No.571, Integrated Commercial Tax and
Registration Department (South Tower),
Room No. 223, 2nd Floor Nandanam,
Chennai 600 003.

Respondent in both W.P's

PRAYER in W.P.No.19206 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus, to call for the records on the file of the impugned ex-parte order passed by Respondent in GSTIN/33AOMPV4702L1ZK/2018-19 and consequential Order u/s 73 and Form GST DRC - 07 having Reference No.ZD330324086522K all dated

15.03.2024 for the tax period April 2018 - March 2019 relating to Financial Year (FY) 2018-19 and quash the same as illegal contrary to the provisions of the TNGST/CGST Acts, and in violation of principles of natural justice and fair play and direct the Respondent to reverse the suo moto debiting of the Electronic cash Ledger of the Petitioner.

PRAYER in W.P.No.19210 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus, to call for the records on the file of the impugned ex-parte order passed by Respondent in GSTIN/33AOMPV4702L1ZK/2019-20 and consequential Order u/s 73 and Form GST DRC - 07 having Reference No.ZD3308242208585 all dated 24.08.2024 for the tax period April 2019-March 2020 relating to Financial Year (FY) 2019-20 and quash the same as illegal contrary to the provisions of the TNGST/CGST Acts, and in violation of principles of natural justice and fair play and direct the Respondent to reverse the suo moto debiting of the Electronic cash Ledger of the Petitioner.

Appearance of counsel in both W.P's

For Petitioner	:	Mr.Arjun K.K
For Respondent	:	Mr.T.N.C.Kaushik, Additional Government Pleader (Taxes)

COMMON ORDER

Since the issue involved and the relief sought in both these Writ Petitions are identical in nature, the same were heard together and disposed of vide this common order.

2. Challenging the orders dated 15.03.2024 and 24.08.2024 passed by the respondent relating to the financial year 2018-2019 and 2019-2020 respectively, the petitioner have filed these writ petitions.

3. The learned counsel for the petitioner submitted that an intimation notices in Form DRC-01A dated 14.12.2023 (W.P.No.19206 of 2025) and Form DRC-01A dated 17.05.2024, followed by which, show cause notices in Form DRC-01 dated 22.12.2023 and 25.05.2024 respectively were issued to the petitioner through GST common portal. Thereafter, reminder notices were issued and personal hearing opportunities were also granted to the petitioner. However, the petitioner had neither filed its reply nor availed the opportunity of personal hearing. Hence, the impugned orders came to be passed by the respondent, confirming the proposals contained in the show cause notices.

4. It is submitted by the learned counsel for the petitioner that neither the show cause notices nor the impugned orders of assessment has been served on the petitioner by tender or sending it by RPAD, instead it had been uploaded in

the GST Portal, thereby, the petitioner was unaware of the initiated proceedings and was thus unable to participate in the adjudication proceedings. It is further submitted by the learned counsel for the petitioner that the petitioner has already remitted the entire disputed tax and they may be granted an opportunity before the adjudicating authority to put forth their objections to the proposal.

5. Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes) appearing for the respondent submitted that subject to the verification of the payment of entire disputed taxes, this Court may remand the matters to the Authority concerned for passing appropriate orders.

6. Taking into account the peculiar facts of the case, wherein, the petitioner has already remitted the entire disputed taxes, this Court is of the view that the petitioner may be granted one final opportunity to put forth his objections, which was not objected to by the learned Additional Government Pleader for the respondent.

7. Since, the above order is made on the basis of the statement made by the learned counsel for the petitioner that the entire disputed tax has been remitted already, the respondent may verify the same.

8. In view of the above, this Court passes the following directions:

(i) The impugned orders dated 15.03.2024 and 24.08.2024 are set aside and the matters are remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their reply/objections along with the required documents, if any, within a period of two weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply/objections by the petitioner, the respondent shall consider the same and pass appropriate orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, as expeditiously as possible.

9. With the above directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

04-06-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
jd

To

Deputy State Tax Officer - I
Medavakkam Assessment Circle,
No.571, Integrated Commercial Tax and Registration Department (South Tower), Room No. 223, 2nd Floor Nandanam, Chennai 600 003.

KRISHNAN RAMASAMY J.

jd

W.P.Nos.19206 & 19210 of 2025

04-06-2025