IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **08-05-2025**

CORAM

THE HONOURABLE MRS JUSTICE N. MALA

WP NO. 16809 of 2025

AND

WMP NOs. 19054 & 19055 OF 2025

GRANDADDY
Represented by its Proprietor, Balamurugan D,
No. 8A/19, Ground Floor, Temple Street,
Kilpauk, Chennai 10

Petitioner(s)

Vs

1.The Deputy Commissioner (ST)
O/o. The Deputy Commissioner (ST) North III
Zone, Chennai 600 003

2.The Deputy State Tax Officer- 1/The Deputy
Commercial Tax Officer,
Egmore Assessment Circle, No. 88, Mayor
Ramanathan Salai, Taluk Office Building, 2nd
Floor, Spur Tank Road, Chetpet, Chennai 600
031

Respondent(s)

For Petitioner(s):
P. Suresh Babu

For Respondent(s):V.Prasanth Kiran, GA

__Prayer:__ Writ Petition is filed under Article 226 of the Constitution, for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondent demand order made in Reference No.ZD330824127546A dated 16.08.2024 and the order dated 07.04.2025 of the 1st respondent made in GSTIN: 33AOJPB1078A1ZN and quash the same and consequently, direct the respondent to give an opportunity of personal hearing.

ORDER

This Writ Petition has been filed, seeking for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondent's demand order made in Reference No.ZD330824127546A dated 16.08.2024, and the order dated 07.04.2025, of the 1st respondent made in GSTIN: 33AOJPB1078A1ZN and quash the same and consequently, direct the respondent to give an opportunity of personal hearing.

2. The petitioner firm is running an Advertising and Consulting agency and is registered under the State GST and Central Excise in the year 2018 vide GSTIN-33AOJPB1078A1ZN. The 2nd respondent uploaded the show cause notice dated 23.04.2024, in the GST Portal which went unnoticed by the petitioner, as it failed to verify the additional notice column, in the Portal. Thereafter, the 2nd respondent passed the impugned order dated 16.08.2024, confirming the notice as there was no reply from the petitioner's end. Aggrieved by the same, the petitioner preferred an

appeal before the 1st respondent on 20.12.2024. However, the Appellate Authority dismissed the appeal on the ground of delay, vide order dated 07.04.2025. Hence the petitioner has come forward with the present Writ Petition.

3. Heard Mr.P.Suresh Babu, learned counsel for the petitioners and Mr.V.Prashanth Kiran, learned Government Advocate (T), who takes notice on behalf of the respondents.

4. By consent of both parties, the main Writ Petition is taken up for final disposal at the stage of admission itself.

5. The learned counsel appearing for the petitioner relies on an order dated 24.03.2025, passed by this Court in a Writ Petition in W.P.No.10039 of 2025 wherein an identical issue arose. The counsel, therefore, prays this Court to pass similar orders. The counsel further submits that the petitioners are willing to deposit 15% of the disputed tax.

6.The learned Government Advocate (T) would fairly submit that as the petitioner had already deposited 10% of the disputed tax while preferring the appeal, it may be directed to deposit the balance 15% of the disputed tax.

7. This Court, in an identical case in W.P.No.10639 of 2025, *vide* order dated 24.03.2024, disposed of the writ petition by issuing directions stated therein.

8. The facts of the said case are similar to the facts of the present case. It is not disputed that the show cause notices and other allied communications which culminated in the impugned assessment order, were uploaded in the GST Portal through On-line service and had not been served on the petitioner through physical mode.

9. Therefore, following the order dated 24.03.2024 made in W.P.No.10639 of 2025, this Court is inclined to issue the following directions:

i) The impugned order dated 16.08.2024 passed by the second respondent and the order of rejection of appeal passed by the first respondent/Appellate Authority dated 07.04.2025 are set aside.

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

iii) The petitioner is directed to deposit 15% of the disputed tax, which the petitioner has voluntarily come forward to deposit 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.

v) Thereupon, the second respondent is directed to consider the reply and issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and decide the matter in accordance with law.

vi) So far as the bank attachment order is concerned, it is needless to state that, once the impugned order is set aside, the attachment order can no longer survive and the same has to be given a go-by by the respondent Department. Hence, the respondent-Department is directed to issue appropriate direction on the petitioner's banker towards de-freezing of the petitioner's bank account forthwith.

With the aforesaid directions, this writ petition is disposed of. No costs.

08.05.2025

Index : Yes/No
Speaking order:Yes/No
dn/suk

To

1.The Deputy Commissioner (ST)
O/o. The Deputy Commissioner (ST) North III Zone
Chennai 600 003

2.The Deputy State Tax Officer- 1/The Deputy Commercial Tax Officer,
Egmore Assessment Circle
No. 88, Mayor Ramanathan Salai
Taluk Office Building
2nd Floor
Spur Tank Road
Chetpet
Chennai 600 031

N.MALA, J

dn/suk

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