IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

Coram:

The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.20519 of 2025
and W.M.P.Nos.23171 & 23173 of 2025

Tvl.BLD DESIGN STUDIO,
Rep. by its Proprietorship Mr.Ramesh Thamilmani,
21/4, 77/4, 31st Cross Street,
Besant Nagar, Kamaraj Nagar,
Chennai, Tamil Nadu – 600 090.

...Petitioner

Versus

1.Union of India,
Rep. by the Secretary of Govt. of India,
Ministry of Finance,
New Delhi – 110 001.

2.The Director,
Central Board of Indirect Taxes and Customs,
1st Floor Tower NBCC Plaza – 1 Sector 5,
Pushp Vihar New Delhi – 110 017.

3.The State Tax Officer,
Kotturpuram Assessment Circle,
Integrated Commercial Taxes
and Registration Department,
Nandanam, Chennai – 35.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent consequential culminating the Impugned Assessment Order dated 11.04.2024 issued by the 3rd Respondent in GSTIN No.33AANFB3396F1ZE/2018-19 and its consequential directions and quash the same as arbitrary and ultra-vires.

For Petitioner	:	Mr.A.Abdul Rahman
For Respondents – 1 & 2	:	Mr.T.Ramesh Kutty, Senior Panel Counsel
For Respondent – 3	:	Mr.C.Harsha Raj, Special Government Pleader (Tax)

ORDER

Mr.T.Ramesh Kutty, learned Senior Panel Counsel takes notice for the respondents 1 & 2 and Mr.C.Harsha Raj, learned Special Government Pleader (Tax) takes notice for the 3rd respondent.

2. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The present writ petition has been filed by the petitioner seeking to quash the Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 2nd respondent and the Assessment Order dated 11.04.2024 in GSTIN No.33AANFB3396F1ZE/2018-19 passed by the 3rd Respondent.

4. The learned counsel for the petitioner submitted that all the notices/communications and the impugned order were merely uploaded in the GST Portal under the tab, "View Additional Notices and Orders". Hence, the same were unnoticed by the petitioner, as a result of which, the petitioner could not file reply and also, could not appear for the personal hearing. In this background, without hearing the petitioner, the impugned order came to be passed by the 3rd respondent. Therefore, it is submitted that the impugned order suffers from violation of the principles of natural justice and is liable to be aside.

4.1. It is further submitted that the petitioner is ready and willing to deposit 25% of the disputed tax, in the event, this Court is inclined to quash the impugned order and remand the case back to the 3rd respondent for fresh consideration.

5. The learned Senior Panel Counsel appearing for the respondents 1 & 2 and the learned Special Government Pleader (Tax) appearing for the 3rd respondent have fairly submitted in unison 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.

6. Taking into consideration of the submissions made by the learned counsel on either side and upon perusing the materials available on record, there is no dispute on the aspect that all the notices/communications and the impugned order were merely uploaded in the GST Portal which were unnoticed by the petitioner and hence, the petitioner could not file reply or appear for the personal hearing. Under such circumstances, the 3rd respondent has passed the impugned order without even affording any opportunity of hearing to the petitioner which suffers from violation of the principles of natural justice.

7. Thus, once the order is passed in violation of the 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 Senior Panel Counsel appearing for the respondents 1 & 2 and the learned Special Government Pleader (Tax) appearing for the 3rd respondent are also agreeable, this Court is inclined to issue the following directions:-

(i) The impugned Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 2nd respondent and the Assessment Order dated 11.04.2024 in GSTIN No.33AANFB3396F1ZE/2018-19 passed by the 3rd Respondent are quashed.

(ii) Consequently, the case is remanded back to the 3rd respondent for fresh consideration.

(iii) Liberty is granted to the petitioner to deposit 25% of the disputed tax, within a period of two weeks from the date of receipt of a copy of this order.

(iv) Thereafter, the petitioner shall file their Reply along with supporting documents, within a period of two weeks.

(v) On filing of such Reply by the petitioner, the 3rd respondent shall consider the same and issue a 14 days clear notice affording an opportunity of personal hearing to the petitioner and thereafter, the 3rd respondent shall decide the case in accordance with law, as expeditiously as possible.

8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.06.2025

mrr

Index: Yes/No

Neutral Citation: Yes/No

Speaking Order (or) Non-Speaking Order

To

1.The Secretary of Govt. of India,
Ministry of Finance,
New Delhi – 110 001.

2.The Director,
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KRISHNAN RAMASAMY, J.

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