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W.P.No.22637 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22637 of 2025
& W.M.P.Nos.25486 & 25487 of 2025

Roop Rajat Exports
Rep. by its Partner Mr. Ram Prakash Bera
148/1 Bl, Jagadevi, Jagadevipalayam,
Krishnagiri, Tamil Nadu - 635 203

... Petitioner

Vs.

Assistant Commissioner
Krishnagiri- II Circle, Hosur, Tamil Nadu- 635 203.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, Calling for the records relating to the impugned order dated (GSTIN. 33AAUFR6103M1ZT) 18.07.2023 and its consequential Demand order dated 18.07.2023 having reference no. ZD330723073058E issued by the Respondent and quash the same.

For Petitioner : Mr.S.Sanskar Samdaria

For Respondent : Ms.K.Vasanthamala, GA



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ORDER

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This writ petition has been filed challenging the impugned order and consequential demand order both dated 18.07.2023 passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, all notices/communications were sent by the respondent to the e-mail id of the petitioner. However, the petitioner, being a small business concern, was not aware of the issuance of said notices and hence, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Therefore, this petition has been filed.



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4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount, to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent had sent the notices to the e-mail id of the petitioner. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and and the learned Government Advocate for the respondent and also perused the materials available on record.

7. In the case on hand, it is evident that the show cause notice was sent to the email id of the petitioner. According to the petitioner, he was



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not aware of the issuance of the said show cause notice issued through the email id and the original of the said show cause notice was not furnished to them. In such circumstances, this Court is of the view that the impugned assessment order came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.

8. Normally, if the respondent is intend to pass any adverse order against the Assessee, under Section 75(4) of the GST Act, 2017, it is mandatory for them to provide an opportunity of personal hearing prior to the passing of assessment order. However, in this case, no such opportunity of personal hearing was provided to the petitioner and thus, it is clear that the impugned order came to be passed not only in contrary to the provisions of Section 75(4) of the GST Act but also in violation of principles of natural justice and hence, the said order is liable to be set aside.

9. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax



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amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order and the consequential order both dated 18.07.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order and the consequential demand order both dated 18.07.2023 are set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass



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appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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

24.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

Assistant Commissioner

Krishnagiri- II Circle, Hosur, Tamil Nadu- 635 203.



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KRISHNAN RAMASAMY.J.,

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