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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.06.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.23274 of 2025**
**& W.M.P.Nos.26142 & 26143 of 2025**

Legend Agro Chemicals LLP
Represented by its Managing Partner
Mr. Yalamuri Samba Siva
Sy No 170 Plot No 268 and 269
Ground Floor Doolapally IDA Jeedimetla
Hyderabad 500 055

... Petitioner

**Vs.**

Assistant Commissioner
Arispilayam Circle, 4th Floor,
Commercial Taxes Building Pitchards Road,
Hasthampatty Salem 7

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned Order-in-Original vide DRC- 07 Reference No. ZD330225245926B dated 24.02.2025 and quash the same as being arbitrary, bad in law and violative of the fundamental rights of the Petitioner and thus render justice.



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For Petitioner : Mr.G.Natarajan

For Respondent : Ms.P.Selvi, GA

**ORDER**

This writ petition has been filed challenging the impugned order dated 24.02.2025 passed by the respondent.

2. Ms.P.Selvi, 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 the petitioner is engaged in the business of fertilizer distribution and their all India turnover pertaining to AY 2020-2021 is a sum of Rs.20,76,69,996/- out of which, the turnover of the state of Tamil Nadu alone is a sum of Rs.39,69,072/-.

4. Further, he would submit that based on the voluntary request



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made by the petitioner, the GST registration for the state of Tamil Nadu was cancelled vide order dated 05.07.2023. After cancellation, the petitioner had no occasion to visit the GST common portal. Under the circumstances, all notices/communications were uploaded by the respondent under the "View Additional Notices and Orders" column in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Thereafter, 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.

5. He would also contend that at the time of cancellation of GST registration, an e-mail address was provided by the petitioner for future communication. However, instead of sending the communications to the said e-mail address of the petitioner, the respondent had uploaded the same in the common portal, due to which, the petitioner was unable to participate in the proceedings before the respondent.

6. On the other hand, the learned Government Advocate appearing for the respondent after the issuance of show cause notice, the petitioner



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had neither filed their reply nor appeared for personal hearing before the respondents. Under these circumstances, the impugned order came to be passed on 24.02.2025. 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 on terms.

7. In reply, the learned counsel for the petitioner would submit that now, the petitioner is willing to pay a sum of Rs.4,00,000/- 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.

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

9. In the case on hand, it is evident that the show cause notice was uploaded on the GST Portal Tab. According to the petitioner, he was not



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aware of the issuance of the said show cause notice issued through the GST Portal 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.

10. Further, the petitioner has voluntarily cancelled their GST Registration. At the time of cancellation, the petitioner had also provided their e-mail id for future communication. When such being the case, all the communications should have been sent to the e-mail id provided by the petitioner. However, the respondent had failed to do so. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing, which is a clear violation of principles of natural justice.

11. That apart, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay a sum of Rs.4,00,000/- to the petitioner. In such view of the matter, this Court is inclined to set



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aside the impugned order dated 24.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 24.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.4,00,000/- 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 date of receipt of a copy of this order.

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

12. With the above directions, this writ petition is disposed of. No



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costs. Consequently, the connected miscellaneous petitions are also closed.

**27.06.2025**

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

To

Assistant Commissioner
Arispilayam Circle, 4th Floor,
Commercial Taxes Building Pitchards Road,
Hasthampatty Salem 7



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**KRISHNAN RAMASAMY.J.,**

nsa

**W.P.No.23274 of 2025**
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