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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.26549 of 2025
& W.M.P.Nos.29848 & 29850 of 2025

M/s.Saravana Traders,
Rep. by its Proprietor Saroja,
No.1226/1227, North Udaiyarpalayam,
Attur, Salem - 636 102. ... Petitioner

Vs.

The State Tax Officer (FAC),
Attur (Town) Circle,
Attur, Salem District. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN: 33EYVPS2432H1Z0/2019-2020, quash the order dated 31.08.2024 passed therein.

For Petitioner : Mr.C.Subramanian

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For Respondent : Mrs.K.Vasanthamala,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the order dated 31.08.2024 passed by the respondent.

2. Mrs.K.Vasanthamala, learned Government Advocate takes notice on behalf of the respondent in the present writ petition. By consent of the parties, this 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, the petitioner has filed their returns for the Assessment Year 2019-20. Thereafter, the respondent issued a show cause notice dated 15.05.2023, alleging difference in liability declared in GSTR-1 and GSTR-3B and difference in ITC claimed in GSTR-3B and reflected in GSTR-2A. In response to the said show cause notice, a reply dated 23.06.2023 was filed along with supporting documents. However,

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without considering the said reply, the respondent uploaded the impugned order dated 31.08.2024 in the GST common portal. Hence, challenging the said impugned order dated 31.08.2024, the petitioner has come forward with this writ petition.

4. Further, he would submit that without affording an opportunity of personal hearing to represent their case, the respondent passed the impugned order dated 31.08.2024, which is a clear violation of Principles of Natural Justice. Hence, he prayed this Court to provide one more opportunity to represent their case and he is also willing to file a reply along with any costs.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the petitioner was provided with an enough opportunity to present their case, but they failed to file a suitable reply. Even if this Court is inclined to remit back the matter to the respondent, the same would be considered and appropriate orders will be passed in accordance with law on terms of any huge costs.

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

7. In the case on hand, the respondent passed the impugned order dated 31.08.2024 and the same was uploaded in the GST Common Portal. According to the petitioner, he was not aware of the said order issued through the GST Portal and the original of the same was not furnished to them. Further, the respondent has passed the impugned order after a lapse of more than a year. No doubt, the respondent has uploaded the impugned order in the GST Portal, but, it is the responsibility of the petitioner to monitor the portal regularly, particularly with regard to the "Orders and Notices" Column. In the present case, the petitioner has failed to do so, for which no one can be blamed except the petitioner. Though the fault was on the part of the petitioner, this Court is inclined to give one more opportnity to him by setting aside the impugned order dated 31.08.2024 with a costs, as

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agreed by the petitioner. Accordingly, this Court passes the following order:

i) The impugned order dated 31.08.2024 is set aside and the matter is remanded to the first respondent for fresh consideration, subject to the payment of Rs.80,000/- to the respondents, within a period of four weeks from the date of receipt of a copy of this order.

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

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

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costs. Consequently, connected miscellaneous petitions are also closed.

23.07.2025

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

The State Tax Officer (FAC),
Attur (Town) Circle,
Attur, Salem District.

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vm

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