IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26892 of 2025
& W.M.P.Nos.30207 & 30208 of 2025

Digicat Technologies,
Rep. by its Proprietor,
Nandakumar R.,
Office at No.15/1, GF Chinna Natham Street,
Chinna Natham, Chengalpattu,
Kancheepuram, Tamil Nadu - 603 002.

... Petitioner

Vs.

Office of Deputy State Tax Officer-2,
Chengalpattu Assessment Circle,
Having office at:
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu - 603 001.

... Respondent

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 impugned order dated 31.08.2024 having reference No.ZD330824307368A and further rectified impugned order dated 29.11.2024 having Reference No.ZD3311243021058 and consequential order passed by the respondent in GSTN 33AKGPN7552G2Z2/2019-2020 and quash the same.

For Petitioner	:	M/s.Sangeetha
For Respondent	:	Ms.Amirta Poonkodi Dinakaran, Government Advocate (T)

ORDER

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

2. Ms.Amirta Poonkodi Dinakaran, 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 uploaded by the respondent under the “View Additional Notices and Orders” column in the GST common portal. Thereafter, the petitioner filed his reply on 15.07.2024, however

without granting an opportunity of personal hearing, the respondent passed the impugned order dated 31.08.2024.

4. Further, she would submit that the respondent has already deducted some amount from the ECL of the petitioner and now, the petitioner is willing to pay 25% of the disputed tax amount after deducting the amount already recovered by the respondent. Hence, she 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 fairly admit 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 appearing for the respondent and also perused the materials available on record.

7. In the case on hand, initially the show cause notice dated 24.05.2024 came to be issued by the respondent. Subsequently, the petitioner submitted a reply dated 15.07.2024. However, without affording an opportunity of personal hearing, the impugned order was passed by the respondent on 31.08.2024.

8. Further, it was contended by the petitioner that no opportunity of personal hearing was provided to them prior to the passing of impugned order. 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 respondent has already deducted some amount from the ECL of the petitioner and now, the petitioner is willing to pay 25% of the disputed tax amount after deducting the amount already recovered by the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 31.08.2024 passed by the respondent. 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 respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount, after deducting the amount already recovered by 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 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 costs. Consequently, the connected miscellaneous petitions are also closed.

25.07.2025

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

To

Office of Deputy State Tax Officer-2,
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu - 603 001.

KRISHNAN RAMASAMY.J.,

vm

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