IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.28842, 28849, 28847, 28997 & 29054 of 2025
& WMP.Nos.32348, 32349, 32345, 32347, 32352, 32353, 32528, 32529, 32591 & 32593 of 2025

Tvl Ankit Equipment Private Limited
Rep by its Director, Mr. Chandralayam
Gopalakrishnan Sasidharan S No. 60/1 Anekal
Hosur Main Road, Kumaranapalli Village,
Denkanikotta Taluk, Krishnagiri, Tamil
Nadu,635109.

... Petitioner in all petitions

Vs.

The State tax Officer
Inspection 5
No 3/47 Sapthagiri complex,
Hosur Division, Hosur

... Respondents in all petitions

Common 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 bearing GSTIN 33AACCA6453G1ZY (FY 2020-2021) dated 31-05-2024 and its consequential Demand Order dated 31-05-2024 having Reference No.

ZD330524333322U issued by the Respondent and quash the same

calling for the records relating to the impugned Order bearing GSTIN 33AACCA6453G1ZY (FY 2021-22) passed by the Respondent dated 31.05.2024 and its consequential Demand Order dated 31.05.2024 having Reference No. ZD330524334213U issued by the Respondent and quash the same

calling for the records relating to the impugned Order bearing GSTIN 33AACCA6453G1ZY (FY 2022-2023) passed by the Respondent dated 31.05.2024 and its consequential Demand Order dated 31.05.2024 having Reference No. ZD330524336013W issued by the Respondent and quash the same

calling for the records relating to the impugned order in GSTIN 33AACCA6453G1ZY (FY 2017-2018) dated 05-12-2023 and its consequential Demand Order dated 11.12.2023 having Reference No. ZD331223061495L issued by the Respondent and quash the same

calling for the records relating to the impugned order in GSTIN 33AACCA6453G1ZY (FY 2018-2019) dated 31-05-2024 and its consequential Demand Order dated 31-05-2024 having Reference No. ZD3305243282340 issued by the Respondent and quash the same

For Petitioner
in all petitions :Mr.P.Kamesh, for Mr.Sanskar Samdaria

For Respondent
in all petitions : Mr.C.Harsha Raj, SGP

COMMON ORDER

These writ petitions have been filed challenging the 4 impugned orders dated 31.01.2024 and 1 impugned order dated 11.12.2023 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, 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.

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 Special Government Pleader 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, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he 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 Special Government Pleader 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 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, 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 amount to the respondent. In such view of the matter, this Court is inclined to set aside the 4 impugned orders dated 31.05.2024 and 1 impugned order dated 11.12.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The 4 impugned orders dated 31.05.2024 and 1 impugned order dated 11.12.2023 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent, in each case, 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.

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

05.08.2025

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

To

The State tax Officer
Inspection 5
No 3/47 Sapthagiri complex,
Hosur Division, Hosur

KRISHNAN RAMASAMY.J.,

nsa

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