IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.28364, 28441, 28444 & 28447 of 2024
& W.M.P.Nos.30930, 30931, 31011,
31012, 31015, 31017, 31018 & 31020 of 2024

M/s.RKK Travels Private Limited,
Rep by its Director, K.Rajesh,
Old No.9, New No.11,
Kaliamman Koil Street, Koyambedu,
Chennai 600 107

... Petitioner in all petitions

Vs.

1.The Deputy State Tax Officer,
Koyambedu Assessment Circle,
No.4/109, 1st Floor, Bangalore-Chennai Highways,
Varadharajapuram, Chennai 123

2.The Superintendent of GST and Central Excise,
O/o. The Commissioner of GST, HPU Section,
3rd Floor, No.692, MHU Complex,
Anna Salai, Chennai 35.

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the following proceedings and quash the same:

i) impugned show cause notice Ref.No.ZD3310230150755 dated 04.10.2023 and impugned order vide Ref.No.ZD330224015539M dated 03.02.2024 under Section 74 of TNGST/CGST Act, 2017 passed by the 1st respondent;

ii) impugned show cause notice Ref.No.ZD331023015519T dated 04.10.2023 and impugned order vide Ref.No.ZD330224016806O dated 03.02.2024 under Section 74 of TNGST/CGST Act, 2017 passed by the 1st respondent;

iii) impugned show cause notice Ref.No.ZD330923044026M dated 08.09.2023 and impugned order vide Ref.No.ZD330224011921Z dated 02.02.2024 under Section 74 of TNGST/CGST Act, 2017 passed by the 1st respondent;

iv) impugned show cause notice Ref.No.ZD331023015348W dated 04.10.2023 and impugned order vide Ref.No.ZD330224016179M dated 03.02.2024 under Section 74 of TNGST/CGST Act, 2017 passed by the 1st respondent;

For Petitioner in all petitions	:	Mr.B.Raveendran, for Mr.K.Thyagarajan
For Respondent in all petitions	:	Ms.K.Vasanthamala, Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 03.02.2024 & 02.02.2024 passed by the 1st respondent.

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

3. The learned counsel for the petitioner would submit that 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. Under these circumstances, the

impugned orders came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, these petitions have been filed.

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

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent had uploaded the notices in the GST Online Portal. 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 orders. 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 the learned Government Advocate for the respondent and also perused the materials available on record.

7. In the cases on hand, it is clear that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned orders. Hence, this Court is of the view that the impugned orders were passed in violation of principles of natural justice since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

8. 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 three impugned orders dated 03.02.2024 & one impugned order dated 02.02.2024 passed by the 1st respondent. Accordingly, this Court passes the following order:-

(i) The three impugned orders dated 03.02.2024 & one impugned order dated 02.02.2024 are set aside and the matters are remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent, in each case, within a period of four weeks from today (25.03.2025) and the setting aside of the impugned orders 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 receipt of 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.

9. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

25.03.2025

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

To

1.The Deputy State Tax Officer,
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2.The Superintendent of GST and Central Excise,
O/o. The Commissioner of GST, HPU Section,
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