IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **23.04.2025**

CORAM :

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

Writ Petition No.29793 of 2024
and W.M.P.Nos.32483 & 32485 of 2024

M/s.Balaji Engineering,
Rep. by its
Prop.Mr.Malli Rajeshwar Reddy,
No.18, 3rd Floor, Quiens Castle,
Laxmi Nagar, Nanganallur,
Chennai, Tamil Nadu - 600 061. ... Petitioner

Vs.

1.The Superintendent of GST & Central Excise,
Range IV, Alandur Division,
South Chennai Commissionerate,
First Floor, MHU Complex,
692, Anna Salai, Nandanam,
Chennai - 600 035.

2.The Deputy State Tax Officer - 2,
Nanganallur Assessment Circle,
Commercial Taxes Department,
Room No.224, 2nd Floor,
Anna Salai, Nandanam, Chennai - 35. … Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to quash the Order in Original No.1/2024 dated 07.02.2024 (Impugned order) passed by the first respondent as illegal and arbitrary and direct the respondent to reconsider the matter providing sufficient personal hearings.

For Petitioner	:	Mr.A.Dhamodaran
For Respondent 1	:	Mr.R.P.Pragadish, Senior Standing Counsel
For Respondent 2	:	Mr.T.N.C.Kaushik, Additional Government Pleader (T)

ORDER

Challenging the Order in Original No.1/2024 dated 07.02.2024 (Impugned order) passed by the first respondent, the petitioner had filed the present Writ Petition.

2. The learned counsel for the petitioner submitted that the show cause notice vide SCN No.17 of 2023 was issued to the petitioner on 31.10.2023,

wherein the first respondent raised several issues between the period April 2018 to March 2019. It is submitted that all the notices were sent through GST common portal by the respondent. Thereafter, personal hearing opportunity was also granted to the petitioner on 15.12.2023, 18.12.2023 and 20.12.2023 respectively. It is also submitted that the petitioner filed reply to the show cause notice of the 2nd respondent Department and only after received the impugned order from the first respondent, the petitioner came to know about the parallel proceedings of both the State and Central Department. As the petitioner was unaware of the parallel proceedings, he could not file reply to the show cause notice and the petitioner has not attended the personal hearing, thereby, the impugned order dated 07.02.2024 came to be passed by the first respondent.

3. It was further submitted that the petitioner is ready and willing to pay 25% of the disputed tax and that he may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal,

to which the learned Senior Standing Counsel appearing for the first respondent does not have any serious objection.

4. Heard both sides and perused the materials available on record.

5. Considering the above submissions made by the learned counsel on either side and taking into consideration the undertaking given by the petitioner that the petitioner shall deposit 25% of the disputed tax, which was not objected to by the learned Senior Standing Counsel, this Court is inclined to set aside the impugned order with terms, by issuing the following directions:-

(i) The impugned order dated 07.02.2024 passed by the first respondent is set aside and the matter is remanded to the Authority concerned for fresh consideration, subject to the payment of 25% of the disputed taxes as admitted by the learned counsel for the petitioner and the respondents, within a period of two 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 two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the first respondent shall consider the same and issue a 14 days clear notice by fixing the date for 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.

6. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

23.04.2025

Index : Yes/No
Speaking Order : Yes/No
Neutral Citation : Yes/No
Internet : Yes
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To:

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South Chennai Commissionerate,
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KRISHNAN RAMASAMY, J.

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