IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 26.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.32475 of 2025
and
W.M.P.Nos.36395 & 36396 of 2025

Selvi Michelraj
Proprietor of Selvi Industries. ...Petitioner

Vs.

The State Tax Officer,
Trichy Road Circle, Coimbatore – 600 018. ...Respondent

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records leading to the issuance of the assessment order bearing reference GSTIN-3DCVPS5192F1ZZ /2017-18 dated 27.12.2023 passed by the respondent herein and to quash the same.

For Petitioner	:	Mr.A.Prashanth for Mr.C.Khathiravan
For Respondent	:	Mr.C.Harsha Raj Special Government Pleader (T)

Order

Heard Mr.A.Prashanth, learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader (T), who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the assessment order dated 27.12.2023 passed by the respondent and to quash the same.

3. Mr.A.Prashanth, learned counsel appearing for the petitioner would submit that the notices and orders were merely uploaded in the GST Portal and without even affording any opportunity of personal hearing to the petitioner, the respondent proceeded to pass an assessment order and only when the petitioner logged into the portal and identifying the orders uploaded under the tab, "Additional Notices/Orders" the petitioner came to know about the impugned proceedings.

3.1 Therefore, the learned counsel would submit that the impugned order is an ex parte order and suffers from violation of principles of natural justice and is liable to be aside, as, the petitioner has not been heard before passing the impugned order. However, it is stated that the petitioner is ready and willing to deposit 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remands the matter back to the Authority for fresh consideration, and an endorsement to such effect is also made in the Writ Petition today, and thus, prays for appropriate orders.

4. Mr.C.Harsha Raj, learned Special Government Pleader (T) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

5. Taking into consideration of the submissions made on either side and perusal of record, there is no dispute on the aspect that show cause notice and other allied communications, which culminated in the impugned order has not been served on the petitioner in person but were merely uploaded in the Portal, which the petitioner was not aware, however, the respondent, without even affording an opportunity of hearing to the petitioner, passed the impugned order, which infact was unknown to the petitioner and only when the petitioner logged into the Portal and identifying the orders uploaded under the tab, "Additional Notices/Orders" the petitioner came to the know of the impugned order. Therefore, this Court is of the view that the respondent passed the impugned order without even affording any opportunity of hearing to the petitioner, which is nothing but an ex parte order, as the same suffers from violation of principles of natural justice.

6. Thus, once the order is passed in violation of principles of natural justice, this Court cannot impose any condition requiring the petitioner to make any deposit, however, since the petitioner, themselves, have voluntarily come forward to deposit 25% of the disputed tax, to which, the learned Special Government Pleader for respondent is also agreable, this Court pass/issue the following orders/directions:-

i) The impugned order passed by the respondent dated 27.12.2023 is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The endorsement made by the learned counsel for the petitioner as regards the petitioner's willingness to pay 25% of the disputed tax is recorded. The petitioner is granted two weeks' time to make such payment, which shall take effect from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.

v) Thereupon, the respondent is directed to consider the reply and shall issue a 14 clear days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

7. In the result, the Writ Petition is allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

26.08.2025

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Index : yes/no
Neutral Citation : yes/no

To
The State Tax Officer,
Trichy Road Circle, Coimbatore – 600 018.

Krishnan Ramasamy,J.,

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26.08.2025