IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.37164 of 2024
& W.M.P.Nos.40164 & 40166 of 2024

SHRI Govindan Dharani Dharan,
No. 20, T.H.Road, M.R.Nagar,
Chennai-600 018.

... Petitioner

Vs.

1. Principal Commissioner of Income Tax
Chennai -8, Bsnl Tower,
No. 16, Greams Road,
Chennai -600 006.

2. National Faceless Assessment Centre,
Room No.401, 2nd Floor,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi-110003

3. The Income Tax Officer,
Non-Corporate Ward 22(1)(6),
Room No.108, 1st Floor, Primal Chamber,
Lal Baug, Parel, Mumbai,
Maharashtra-400012

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in DIN and Order No.TBA/REV/F/REV7/2023-24/1063788385(1) for the AY. 2017-18 dated 31.03.2024 in PAN No.AFRPD2487G on the file of the 1st Respondent confirming the Assessment order passed by the 2nd Respondent in PAN No.AFRPD2487G under DIN ITBA/AST/S/147/2021-22/1041601848(1) dated 25.03.2022 and quash the same

For Petitioner	:	Mr.G.Asokapathy
For Respondent	:	Dr.B.Ramaswamy, Sr.St.counsel

ORDER

This writ petition has been filed challenging the impugned assessment order dated 25.03.2022 and the impugned appeal order dated 31.03.2024 passed by the respondent.

2. 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. 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, on any terms.

5. On the other hand, the learned Senior Standing counsel 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. Therefore, he vehemently opposed the submissions made by the petitioner and prays for dismissal of this petition.

6. Heard the learned counsel for the petitioner and and the learned Senior Standing counsel 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. Under these circumstance, the impugned assessment order came to be passed without affording any sufficient opportunities 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. Therefore, considering the submissions made by the petitioner and in the interest of justice, this Court is inclined to set aside the

impugned assessment order dated 25.03.2022 passed by the respondent on terms. Accordingly, this Court passes the following order:-

(i) The impugned order dated 25.03.2022 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay a sum of Rs.25,000/- (Rupees Twenty Five Thousand Only) to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, 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.

10.07.2025

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

To

1. Principal Commissioner of Income Tax
Chennai -8, Bsnl Tower,
No. 16, Greams Road,
Chennai -600 006.

2. National Faceless Assessment Centre,
Room No.401, 2nd Floor,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi-110003

3. The Income Tax Officer,
Non-Corporate Ward 22(1)(6),
Room No.108, 1st Floor, Primal Chamber,

Lal Baug, Parel, Mumbai,
Maharashtra-400012

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.37164 of 2024
& W.M.P.Nos.40164 & 40166 of 2024

10.07.2025