



WEB COPY



W.P.No.22427 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2024

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.22427 of 2024 &**  
**W.M.P.Nos.24422, 24424 & 24427 of 2024**

M/s.Landmark Creations,  
Represented by its Proprietor,  
Mr.S.Hari Prakash,  
No.1/1, R.V.Nagar, 1st Main Road,  
Anna Nagar East, Chennai - 600 102. ... Petitioner

Vs.

1.The Deputy State Tax Officer,  
Ayanavaram Assessment Circle,  
No.F.50, First Avenue, Anna Nagar East,  
Chennai - 600 102.

2.The Branch Manager,  
ICICI Bank Ltd.,  
Shenoy Nagar Branch,  
Chennai. ... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari Mandamus, to call for the records relating to the impugned proceedings of the respondent vide impugned order reference No.ZD330523121379J, dated 25.05.2023 and quash the same being passed without jurisdiction, arbitrary, violative of principles of natural justice and hence, invalid and illegal.



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For Petitioner : Mr.K.Thyagarajan

For Respondents : Ms.Amirta Poonkodi Dinakaran  
Government Advocate (Taxes) for R1

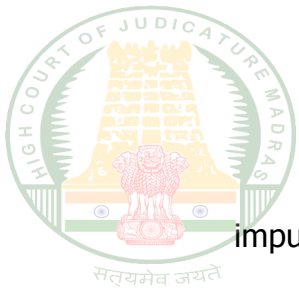
### **ORDER**

This writ petition has been filed by the petitioner challenging the order dated 25.05.2023 passed by the respondent under Section 74 of the CGST Act, 2017.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes) takes notice on behalf of the first respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner submits that all notices/communications were uploaded under the "Additional Notices Column" in the GST portal. However, the petitioner, being a small business concern, was not aware of the notices uploaded on the GST portal, resulting in their failure to file a reply within the stipulated time. While so, without providing any opportunity to the petitioner, the respondent passed the



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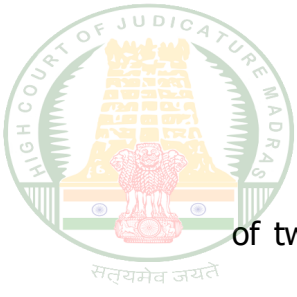
impugned order, which is in violation of the principles of natural justice. The learned counsel would also submit that the petitioner had already deposited 10% of tax before the authority concerned.

5. Heard the learned Special Government Pleader (Taxes) appearing for the respondent, who made her submissions supporting the orders impugned herein.

6. It is evident from the pleadings and the documents placed before this Court that the respondent passed the orders, which are impugned herein without providing an opportunity of personal hearing to the petitioner and hence, the same is in violation of the principles of natural justice. According to the petitioner, they had already paid 10% of the tax before the authority concerned.

7. In view of the above, this Court is of the opinion that it is just and necessary to provide an opportunity to the Petitioner to establish their case on merits and in accordance with law. Accordingly, the order impugned herein is set aside. Consequently, the attachment order issued by the first respondent shall stand lifted. The petitioner shall file their reply/objection along with the required documents, if any, to the respondent within a period

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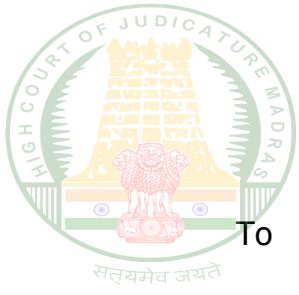
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of two weeks from the date of receipt of a copy of this order. On filing of such reply/objection by the petitioner, the respondent shall consider the same after issuing a 14 days clear notice by fixing the date of personal hearing and thereafter pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

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

**20.08.2024**

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

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**KRISHNAN RAMASAMY.J.,**  
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