

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.6200, 6207, 6211 and 6214 of 2021
and WMP Nos.6822, 6826, 6827 and 6828 of 2021

Sri Kanniga Parameswari Modern Rice Mill,
represented by its Proprietor
No.147/B, Periyayee Kovil Street,
Kallakurichi - 606 262

...Petitioner in the above W.P.s

Vs

The State Tax Officer,
State Tax Office,
Kallakurichi.

...Respondent in the above W.Ps

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to Writ of Certiorari calling for the records of the respondent in Order dated 09.02.2021 in GSTIN:33ACFPV4181Q1ZX/2017-18, 2018-19, 2019-20 and 2020-21 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.ANR.Jayaprathap,
Government Advocate

C O M M O N O R D E R

Mr.ANR.Jayaprathap, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed in the matter. Hence, by consent expressed by both parties, these Writ Petitions are disposed finally even at the stage of admission.

2. The challenge is to four orders of assessment, all dated 09.02.2021, for the periods 2017-18 to 2020-21, passed in terms of the Tamil Nadu Goods and Service Tax Act, 2017 (in short 'TNGST Act'). Admittedly, personal hearing has not been granted to the petitioner prior to passing of the impugned orders and it is contrary to the provisions of Section 74(5) of the TNGST Act, which mandates that an opportunity of personal hearing shall be granted in all cases where a specific request

is received or where the Officer contemplates adverse decision against the assessee.

3. I reiterate my opinion expressed to this effect in order dated 19.01.2021 passed in W.P.No.13652 of 2020 and set aside the impugned orders on the ground of violation of principles of natural justice.

4. Let the petitioner appear before the Assessing Authority on Wednesday, the 24th of March, 2021 along with materials, if any, in support of its stand without expecting any further notice in this regard. The Assessing Officer shall, after hearing the petitioner and considering the materials, if any circulated, pass orders of assessment de novo within a period of six (6) weeks thereafter.

5. These Writ Petitions are disposed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-VII)

//True Copy//

Sub Assistant Registrar

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To

The State Tax Officer,
State Tax Office,
Kallakurichi.

+2cc to Mr.Adithya Reddy, Advocate, S.R.No. 15598

+1cc to the Special Government Pleader(Taxes), S.R.No. 16129

W.P. Nos.6200, 6207, 6211 and 6214 of 2021
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PL(CO)

GN(24/03/2021)