



W.P.Nos.18257 & 18242 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.11.2021

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.Nos.18242 & 18257 of 2021

and

W.M.P.Nos.19480 to 19494 of 2021

(Through Video Conferencing)

Tvl. Faizal Traders,
Rep by its Proprietor Mr. P. Azeez,
No.5/66,6th Street,
Narasingapuram Exchange
Chennai - 32.

... Petitioner in both W.Ps.

Vs

The State Tax Officer,
Alandur Assessment Circle,
I.B. C.T & R.D Buildings, [South Tower],
Room No. 352, IIIrd Floor, Nandanam.
Chennai - 35.

... Respondent in both W.Ps.

Common Prayer: Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent proceedings in GSTIN:33ADIPA2567R1Z9/2018-19 dated 02.08.2021 and GSTIN:33ADIPA2567R1Z9/2019-20 dated 03.08.2021 respectively and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice.



W.P.Nos.18257 & 18242 of 2021

For Petitioner : Mr. D. Vijayakumar
For Respondent : Ms. Amirta Dinakaran
Government Counsel

COMMON ORDER

The petitioner has challenged the impugned order dated 02.08.2021 on the ground that the order has been passed without giving sufficient opportunity to the petitioner to reply to the notice dated 09.07.2021.

2. It is the case of the petitioner that the notice was received by the petitioner for the appearance of personal hearing on 19.07.2021 and the petitioner requested time and thereafter also sent a reply for objection on 02.08.2021. The learned counsel for petitioner submits that on the same day, the impugned order has been passed and thus, there is violation of principles of natural justice.

3. The respondents have filed their counter-affidavit stating that the writ petition is liable to be dismissed as the petitioner failed to reply within 14 days time and it is after waiting for the time given in the notice, the impugned order has been passed. It is further submitted that the



W.P.Nos.18257 & 18242 of 2021

petitioner has an alternate remedy by way of an appeal before the Deputy Commissioner (ST- GST) Appeals at Greams Road.

4. Heard the learned counsel for petitioner and the learned counsel for the respondent. Perused the affidavit filed in the present writ petition and the counter filed by the respondent and the documents.

5. The impugned order has been passed by the respondent is violation of principles of natural justice as sufficient time was not granted to the petitioner. The fact that the petitioner has filed a reply on 02.08.2021 it stands confirmed. Considering the same, the impugned order passed by the respondent is quashed and the case is remitted back to the respondent to pass appropriate orders on merits and in accordance with law, after duly considering the reply dated 02.08.2021 of the petitioner, within a period of 30 days from the date of receipt of this order. The petitioner shall also be heard before the orders are passed by the respondent.



WEB COPY



W.P.Nos.18257 & 18242 of 2021

C.SARAVANAN,J.

ssn/nst

6. With the above observation, the writ petitions are disposed of.

No costs. Consequently, connected miscellaneous petitions are closed.

08.11.2021

Index: Yes/ No
Internet : Yes/No
Speaking/Non-speaking Order
ssn/nst

To
The State Tax Officer,
Alandur Assessment Circle,
I.B. C.T & R.D Buildings, [South Tower],
Room No. 352, IIIrd Floor, Nandanam.
Chennai – 35.

W.P.Nos.18242 & 18257 of 2021
and
W.M.P.Nos.19480 to 19494 of 2021