IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.22582 & 22587 of 2021
and
W.M.P.Nos.23809, 23812, 23816 & 23817 of 2021

(Through Video Conferencing)

1.S.Parvathy Sankaran ...Petitioner in W.P.No.22582 of 2021

2.S.Venkatesan ...Petitioner in W.P.No.22587 of 2021

Vs

1. The Sales Tax Officer (Circle),
   Mettur Road Circle,
   Erode. ...Respondent in W.P.No.22582 of 2021

2. The Assistant Commissioner (State Tax),
   Commercial Tax Building,
   Brough Road,
   Mettur Road Circle,
   Erode. ...Respondent in W.P.No.22587of 2021

Prayer in W.P.No.22582 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records comprised in Reference No:ZD3302210000600 under FORM GST DRC- 07 dated 01.02.2021 on the file of the respondent, quash the same.

Prayer in W.P.No.22587 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records comprised in Reference No:ZA331219000768K under FORM GST DRC- 07 dated 12.12.2019 on the file of the respondent, quash the same.

For Petitioners (in both W.Ps) : Ms.Dhanamaduri

For Respondents (in both W.Ps) : Mr.D.Ravichander Government Counsel

COMMON ORDER

Mr.D.Ravichander, learned Government Counsel takes notice on behalf of the respondents.

2. It is submitted that the notices and the orders communicated in terms of Section 169 (1) (c & d) of the Central Goods and Services Tax Act, 2017 are of no consequence, if order was passed in Violation of Principles of Natural Justice. Even if the provisions are silent for personal hearing, the Principles of Natural Justice mandate a personal hearing. It is further submitted that even otherwise, Section 75(4) of the Tamil Nadu Goods and Services Tax Act, 2017 makes it clear that an opportunity of hearing shall be granted wherever a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.

3. That being the case, the impugned orders are liable to be quashed. These writ petitions are thus disposed at the time of admission considering the fact that the impugned orders dated 01.02.2021 and 12.12.2019 have been passed by the respondents against the petitioners without affording an opportunity of personal hearing to the petitioners. The case is thus remitted back to the respondents to pass appropriate orders after giving an opportunity of personal hearing to the petitioners in terms of Section 75(4) of the Tamil Nadu Goods and Services Tax Act, 2017. This exercise shall be carried out by the respondents within a period of forty five days from the date of receipt of a copy of this order.

4. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

True Copy//

Sub Assistant Registrar

rgm/arb

To

1. The Sales Tax Officer (Circle),
   Mettur Road Circle,
   Erode.

2. The Assistant Commissioner (State Tax),
   Commercial Tax Building,
   Brough Road, Mettur Road Circle,
   Erode.

+1cc to the Government Pleader, S.R.No.58490,58491

W.P.Nos.22582 & 22587 of 2021
and
W.M.P.Nos.23809, 23812, 23816 & 23817 of 2021

AD[co]
NSK 06/12/2021