BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.10.2021

CORAM:
THE HONOURABLE MR.JUSTICE M.DURAISWAMY
AND
THE HONOURABLE MR.JUSTICE K.MURALI SHANKAR

W.A(MD)Nos.1902, 1903, 1904 & 1905 of 2021
and
C.M.P(MD)Nos.8413, 8414, 8415 & 8416 of 2021

M/s.Bright Steels,
Rep. by its Proprietor,
No.5, New Raja Colony,
Beemanagar,
Trichy - 1. ... Appellant/
Petitioner in all W.As'

Vs.

The State Tax Officer,
Inspection Cell-II,
Trichy. ... Respondent/
Respondent in all W.As'

Common Prayer: Writ Appeals filed under Clause 15 of the Letters Patent against the order, dated 13.08.2021 made in W.P(MD)Nos.14395, 14396, 14397 & 14398 of 2021 on the file of this Court.

Prayer in WP(MD). 14395/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN.33ALUPT9437DIZJ/2017-18,GSTIN.33ALUPT9437DIZJ/2018-19, GSTIN.33ALUPT9437DIZJ/2019-20,GSTIN.33ALUPT9437DIZJ/2020-21, respectively, and quash the said assessment orders dated 05.02.2021

For Appellant (in all W.As') : Mr.P.V.Sudhakar
For Respondent (in all W.As') : Mr.P.Thilak Kumar Government Pleader

COMMON JUDGMENT

(Judgment of the Court was delivered by
M.DURAISWAMY,J.)

Challenging the common order passed in W.P(MD)Nos.14395, 14396, 14397 & 14398 of 2021, dated 13.08.2021, the petitioner in the Writ

Petitions have filed the above Writ Appeals.

2.The appellant filed the Writ Petitions to issue Writs of Certiorari, to call for the records of the respondent, dated 05.02.2021 in respect of the assessment orders and to quash the same.

3.The only contention of the appellant is that they were not given an opportunity of personal hearing, which is mandated under Section 75(4) of the Tamil Nadu Goods and Services Tax Act, 2017.

4.Under Section 75(4) of the Act, it has been mandated that an opportunity of hearing shall be granted on the request made by the assessee or where any adverse decision is contemplated against such person.

5.In the case on hand, it cannot be disputed that a notice of personal hearing was given to the appellant, fixing the personal hearing on 04.12.2020. However, on 04.12.2020, neither objections had been filed nor the appellant appeared in person for the personal hearing, therefore, subsequent notice was issued on 05.12.2020, where, again the appellant was invited by the office of the respondent to file their objection and also requested them to appear before the respondent office for personal hearing on 14.12.2020. On 14.12.2020, the representative of the appellant filed an adjournment letter seeking for further time of 15 days. The respondent, taking a liberal view, accepted the request made by the representative of the appellant and granted 15 days time to them. By the letter dated 15.12.2020, the appellant was called upon to appear for personal hearing on 29.12.2020 and file their objections. The appellant, for the reasons best known to them, chose not to utilise the opportunity granted by the respondent and did not file any objection on the said date.

6.Mr.P.V.Sudhakar, learned counsel appearing for the appellant submitted that on the next date ie., on 30.12.2020, the appellant appeared before the respondent and filed their objections.

7.From the above, it is clear that the respondent had scrupulously followed Section 75(4) of the Act and it was only the appellant who chose not to avail the opportunities granted by the respondent for the personal hearing as mandated under Section 75(4) of the Act. Further, it is also clear that absolutely there is no violation of principles of natural justice, as contended by the learned counsel for the appellant. The learned Single Judge, taking into consideration all these aspects, rightly dismissed the Writ Petitions.

8.In such view of the matter, we do not find any ground to interfere with the orders passed by the learned Single Judge. The Writ Appeals are liable to be dismissed and accordingly, the same are dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

ps

Note :

In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate / litigant concerned.

To

The State Tax Officer,
Inspection Cell-II,
Trichy.

+1 CC to M/s.SPL.GP (SR-31519[F] dated 07/10/2021)

+1 CC to M/s.S.RAJA JAYA CHANDRA PAUL, Advocate (SR-31327[F] dated 06/10/2021)

W.A(MD)Nos.1902, 1903, 1904 & 1905 of 2021
06.10.2021

SS(CO)
KB(21.10.2021) 3P 4C