



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2022

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.14173 of 2020  
and  
WMP.No.17966 of 2020

[Video Conferencing]

M/s.Sua Explosives and Accessories Pvt Ltd.,  
Represented by its Director, Mr.S.R.Kalyanam,  
Door No.260, Mathagondapalli Post,  
Royakotta Road,  
Onnalvadi Post,  
Hosur 635 109.

....Petitioner

-Vs.-

The Assistant Commissioner (ST)  
Hosur (South) - II  
Hosur.

.....Respondent

Prayer :- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the Respondent in the impugned order  
GSTIN : 33AADCS0689R1ZQ/2017-18 (TIN:33733360449/2017-18)  
dated 20.01.2020 as it has been passed in violation of principles of natural justice.

For Petitioner : Mr.C.J.Yeswanthram,  
for Mr.K.Vaitheeswaran

For Respondent : Mr.Richardson Wilson, A.G.P.,

ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2.The petitioner has challenged the impugned order dated 20.01.2020 passed by the respondent. The impugned order preceded a notice dated 26.07.2019, which according to the petitioner, was received by the petitioner only on 12.09.2019 and that on 23.09.2019, the petitioner had requested time till 09.10.2019.

3.It is the further case of the petitioner that an attempt was made by the petitioner to file a reply on 03.10.2019,



however, the said request was rejected and thereafter, the impugned order has been passed in violation of the principles of natural justice in as much as neither the reply dated 03.10.2019 was taken on record nor an opportunity of personal hearing was granted to the petitioner before passing the impugned order dated 20.01.2020. The facts on record would indicate that though the petitioner was initially called for personal hearing in the notice dated 26.07.2019, thereafter no notice was issued to the petitioner for personal hearing.

4. When this case came up before this Court on last occasion, it was adjourned for the respondent to verify as to whether the impugned order was passed after following the principles of natural justice or not. Today, the learned Additional Government Pleader appearing on behalf of the respondent fairly submits that the impugned order has been passed without calling the petitioner for personal hearing.

5. Since the order has been passed without calling the petitioner for personal hearing, there is manifest violation of principles of natural justice. Considering the same, the impugned order dated 20.01.2020 is quashed and the case is remitted back to the respondent to pass a speaking order within a period of 30 days from the date of receipt of a copy of this order. The respondent shall also entertain the reply dated 03.10.2019 of the petitioner and the additional written submissions, if any before passing any order. If desired, the petitioner may also request the respondent to call upon the petitioner for personal hearing either in person or through video conferencing.

6. The Writ Petition stands disposed of with the above observations. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar (CS-VII)

//True copy//

Sub Assistant Registrar

pgp

To

The Assistant Commissioner (ST)  
Hosur (South) - II, Hosur.

+1cc to Mr.K.Vaitheeswaran, Advocate SR.No.

+1cc to Special Government Pleader SR.No.859

W.P.No.14173 of 2020

SMI (CO)

<https://hcservices.courts.gov.in/hcservices/>  
GMI (23/01/2022)