



WEB COPY



W.P.No.30939 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 21.11.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.30939 of 2022

and

WMP Nos.30329 and 30330 of 2022

Vinayaka Steels
(represented by its Proprietor
Arul Mozhi Natarajasivam)
EB S.No.08.043.013.231,
NA Peramanahalli Village
Bannihalli Post, Krishnagiri
Tamil Nadu – 635 112

... Petitioner

Vs

State Tax Officer (Circle)
Krishnagiri – I, Dharmapuri
Salem.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records and quashing the impugned order bearing GSTIN ID No.33BXCPN3349F1ZN dated 28.06.2022 passed by the respondent.

For Petitioner	: Mr.G.Natarajan
For Respondent	: Ms.Amirtha Dinakaran Government Advocate



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ORDER

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Ms.Amirtha Dinakaran, learned Government Advocate accepts notice for the respondent and is armed with instructions to enable final disposal of this matter, even at the stage of admission.

2. The impugned order is dated 24.06.2022 and the present Writ Petition has been filed beyond the statutory period of limitation for filing appeal. However, learned counsel for the petitioner makes a tentative attempt to challenge the service of the order itself. There is thus no serious objection raised by the learned Government Advovcate to the maintainability of this Writ Petition.

3. The main ground argued relates to the violation of principles of natural justice. The pre-assessment notice in DRC-01 has been issued on 25.05.2022 and the order proceeds on the basis of the petitioner's reply filed on 08.02.2022 in response to a verification of the petitioner's return in Form ASMT – 10. Admittedly, the petitioner has not responded to notice dated 25.05.2022.

4. Be that as it may, it was incumbent upon the authority under Section 74 of the Goods and Services Tax Act, 2017 to have heard the petitioner in person, prior to passing of the impugned order. That apart, the impugned order rejects the explanation tendered by the petitioner vide reply dated 08.02.2022 by way of a cryptic one liner stating '*dealer reply was verified and not accepted so far*'.



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5. The confirmation of proposals in the manner as aforesaid, leaves me in no doubt that the impugned order is liable to be set aside and I do so. Let notice be issued afresh, the petitioner heard and orders passed in accordance with law, within a period of twelve (12) weeks from today.

6. This Writ Petition is allowed. No costs. Connected Miscellaneous Petitions are closed.

21.11.2022

Index : Yes / No
Speaking Order
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To

State Tax Officer (Circle)
Krishnagiri – I, Dharmapuri
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DR.ANITA SUMANTH,J.

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