IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.17989, 17992 & 17996 of 2023
and
W.M.P.Nos. 17145, 17147 & 17148 of 2023

HDFC Bank Limited,
Rep. By its Authorised Signatory
Mr.Jagadeesha Udupa Hattikudru,
No.115, HDFC Bank Limited,
4th Floor, Dr.Radhakrishnan Salai,
Mylapore, Chennai – 600 004. .. Petitioner in all writ petitions

vs

1.The Deputy Commissioner (ST)- II,
Large Tax Payers Unit,
Integrated Commercial Taxes Building,
South Tower, Nandanam,
Chennai – 600 035.

2.The Deputy Commissioner (ST)- IV,
Large Tax Payers Unit,
Integrated Commercial Taxes Building,
South Tower, Nandanam,
Chennai – 600 035. .. Respondents in all writ petitions

Prayer in W.P.No.17989 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the impugned order in GSTIN.33AAACH2702H1Z7/2017-2018 dated 28.04.2023 passed by 2nd respondent and to quash the same.

Prayer in W.P.No.17992 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the impugned order in

GSTIN.33AAACH2702H1Z7/2018-2019 dated 08.05.2023 passed by 2nd respondent and to quash the same.

Prayer in W.P.No.17996 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the impugned order in GSTIN.33AAACH2702H1Z7/2019-2020 dated 11.05.2023 passed by 2nd respondent and to quash the same.

For Petitioner	:	Mr.Raghavan Ramabadran (in all writ petitions)
For Respondents	:	Mr.T.N.C.Kaushik Additional Government Pleader (in all writ petitions)

COMMON ORDER

The challenge is to three orders of assessment passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act) for the period (AY) 2017 – 2018, 2018 – 2019 and 2019 – 2020.

2. The matter had come up for hearing on 20.06.2023 and the following order was passed:-

> *"Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondents and seeks some time to obtain instructions and file a counter.*
>
> *2. Prima facie, the point put forth for consideration of interim orders relates to violation of principles of natural justice. Undoubtedly, DRC - 01 was issued on 12.01.2023 granting time till 27.01.2023 and fixing a personal hearing on 27.01.2023 at 11.00 a.m. The petitioner appeared with reply*

and personal hearing was conducted.

3. That apart, impugned order dated 28.04.2023 refers to a reply submitted during the personal hearing on 27.04.2023. It is the petitioner's case that no notice has been issued fixing personal hearing on this date. However, the petitioner is stated to have attended the office of the respondent merely to submit details which the officer has converted into a personal hearing for which the petitioner was never prepared.

4. It is the respondent's case, on instructions, that the matter was fixed for hearing on 27.04.2023 and notice was sent through email. If so, let such notice and proof of service be produced.

5. List on 21.06.2023 at the end of admission list."

3. Today, a memo is filed by Mr.T.N.C.Kaushik, learned Additional Government Pleader, reporting instructions from the assessing authority to the effect that no email or notice was sent as far as the personal hearing fixed dated 27.04.2023 is concerned. He also states that the submission made on 20.06.2023 to aforesaid effect, and recorded at paragraph 4 of order of even date, was inadvertently made.

4. In light of the same, it is clear that opportunity of personal hearing has not been granted to the petitioner and the impugned orders are thus set aside. A personal hearing is fixed by this Court on Friday i.e., 30.06.2023, on which date, the petitioner

will appear before the respondents at 10.30 a.m., without expecting any further notice in this regard, along with written submissions and supporting materials, if any. Let an order be passed de novo within a period of four weeks from the date of personal hearing, i.e., on or before 01.08.2023.

5. Writ petitions stand disposed as above. No costs. Connected miscellaneous petitions are closed.

21.06.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

1.The Deputy Commissioner (ST)- II,
Large Tax Payers Unit,
Integrated Commercial Taxes Building,
South Tower, Nandanam,
Chennai – 600 035.

2.The Deputy Commissioner (ST)- IV,
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DR. ANITA SUMANTH,J.

ssm

W.P.Nos.17989, 17992 & 17996 of 2023

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