IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **26-07-2023**

CORAM

HONOURABLE MR JUSTICE C. SARAVANAN

WP.Nos. 19145, 19898, 19148, 19902, of 2020 and 5013, 5019, 5026, 5032, 1290, 1291, 1308, 1312 of 2021

&

WMP. Nos.24564, 24569, 23715, 23717 of 2020 & 5588, 5599, 5606 , 5612, 5594, 1436, 1434, 1454, 1459 of 2021

[W.P.No.19145 of 2020]

Tvl.Sri Sampoorani Amma Mills Pvt Ltd
rep by its Director M.Nithya,
261/5 Nattarpalayam, Pappini Village,
Paranchervazhi Po, Kangeyam- 638701 ..Petitioner

Vs

The State Tax Officer
Inspection-I,
161, Brough Road Erode .. Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent in GSTIN: 33AAVCS5716RIZE/2017-18, dated 05.05.2020 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice. For Petitioner : Mr.R. Senniappan

For Petitioner : Mr. R. Senniappan

For Respondent: Mr.T.M.C. Kaushick, AGP

COMMON ORDER

Since the issue involved in these writ petitions are one and the same, all the Writ Petitions are disposed of vide this common order.

2. Show Cause Notices have been issued to the petitioners during the time when the country was under lock-down on account of out break of Covid-19 Pandemic. Notices for personal hearing were also issued to the petitioners to appear for the personal hearing during the time when the country was still under the partial lock down.

3. Impugned assessment orders also have been passed during the time when the country was still under the lock down. Although the case of

the respondent is that the petitioner has resorted to circular transaction by passing fake input tax to facilitate availing of ineligible input tax credit illegally to their custom, the impugned order was passed without granting an opportunity of personal hearing, thus the matter would require a detailed consideration.

4.Considering the fact that the impugned order has been passed without affording the petitioners an opportunity of personal hearing to explain its case, the impugned order is set aside and the case is remitted back to the respondent who passed the impugned order to pass orders on merits and in accordance with law within a period of 60 days from the date of receipt of a copy of this order. The first date of hearing is fixed on 16.08.2023. The respondent shall thereafter pass orders on merits within the aforesaid period after affording an opportunity of personal hearing to the petitioners.

C.SARAVANAN, J.

msr

5. With the above direction, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

26-07-2023

To
The State Tax Officer
Inspection-I, 161, Brough Road Erode

Index: Yes/No
Internet: Yes
Speaking/Non Speaking
msr

WP.Nos. 19145, 19898, 19902 19148/2020 , 5013, 5588, 5019, 5026 5032 & 1290 1291, 1308, 1312,/2021 & WMP Nos.24564, 24569, 23715, 23717 /2020, 5588, 5599, 5606, 5612, 5594, 1436, 1434, 1454, 1459, of 2021