



WEB COPY



WP.No.28893/2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-07-2023

CORAM

HONOURABLE MR JUSTICE C. SARAVANAN

**WP. No.28893 of 2022
&
WMP.Nos. 28183 & 28184 of 2022**

M/s.C.S.Enterprises,
represented by its Proprietor
Mr.C.Sathish,
64/132, Arthanaripalayam,
Veeranampalayam Post,
Kangeyam 638 701

.. Petitioner

Vs

The Assistant Commissioner (ST),
Kangeyam Assessment Circle,
Kangeyam

.. Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India to issue Writ of Certiorari to call the impugned proceedings of the respondent in GSTIN:33DYPPS6759JIZG/2018-2019, dated 22.06.2022 and consequently “Summary of the order” in Form GST DRC-07 dated 22.06.2022 issued in Reference No.ZD33062201641Y and quash both the impugned proceedings as passed contrary to the procedures contemplated under the provisions of the CGST Act, 2017 and TNGST Act, 2017 and also



WP.No.28893/2022

in violation of the principles of natural justice.

For Petitioner : Mr.P. Rajkumar

For Respondent: Mr.T.N.C. Kaushik, AGP

ORDER

In this writ petition, the petitioner has challenged the assessment order dated 22.06.2022. and summary of the order dated 22.06.2022 passed by the respondent.

2. By the impugned order, the respondent has confirmed the tax demanded/proposed in show cause notice dated 16.02.2022, to which, the petitioner has also replied. However, after the reply was filed by the petitioner, the respondent has passed the impugned assessment order without giving the petitioner an opportunity of personal hearing. The impugned order has not recorded any of the contentions of the petitioner in the reply filed.



WP.No.28893/2022

WEB COPY

3. Considering the above, the impugned assessment order and summary of the order dated 22.06.2022 passed by the respondent are hereby set aside and the matter is remitted back to the respondent to pass fresh orders on merits within a period of 45 days from the date of receipt of a copy of this order. The first hearing of the case is fixed on 16.08.2023, on which date, the petitioner shall appear before the respondent, who shall thereafter pass orders on merits and in accordance with law, after affording the petitioner an opportunity of personal hearing, within the aforesaid period.

4. With the above direction, this Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are disposed of.

26-07-2023

msr

Index:Yes/no

Internet:Yes/No

Speaking order/non speaking order

3 of 4



WEB COPY



WP.No.28893/2022

C. SARAVANAN, J.

msr

To

The State Tax Officer

Inspection-I, 161, Brough Road Erode

WP. No.28893 of 2022 &

WMP.Nos. 28183 & 28184 of 2022

26.07.2023

4 of 4