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W.P.Nos.35140, 35182, 35
35209 & 35212 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2023

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.Nos. 35140, 35182, 35187, 35209 & 35212 of 2023

and

W.M.P.Nos. 35130, 35164, 35169, 35196 & 35201 of 2023

M/s.Chemplast Sanmar Ltd.,

(Represented by its Vice President Mr.Sreyas Arumbakkam),

No.09, Cathedral Road,

Chennai – 600 086.

... Petitioner in all W.P.'s

Vs.

The Assistant Commissioner (ST),

Mettur Assessment Circle,

Mettur.

...Respondent in all W.P.'s

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records of the respondent in the impugned order Reference Nos. ZD3310230493105, ZD331023049611X, ZD331023049792L, ZD331023049445Q and ZD331023049924K dated 10.10.2023 and quash the same as it has been passed in violation of Section 75(4) of Tamil Nadu Goods and Service Tax Act, 2017 and in gross violation of principles of natural justice.



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For Petitioner : Ms.Radhika Chandra Sekhar [in all W.P's]
For Respondent : Mr.V.Prashanth Kiran
Government Advocate (T) [in all W.P's]

COMMON ORDER

These Writ Petitions have been filed challenging the order passed by the respondent herein dated 10.10.2023.

2. The case of the petitioner is that initially a show cause notice dated 28.08.2023 was issued fixing the date of personal hearing on 12.09.2023 and the date of furnishing the reply on 27.09.2023. However, the petitioner has filed the reply on 27.09.2023 seeking 30 days time, since the petitioner-company has to collect some documents from their suppliers. Therefore, the grievance of the petitioner is that without providing sufficient time, the respondent has passed the impugned order dated 10.10.2023, which would amount to violation of principles of natural justice. Aggrieved by the same, the present writ petitions are filed.

3. However, Mr.V.Prashanth Kiran, learned Government Advocate (T) for the respondent would submit that on 29.09.2023, the petitioner has



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made a request to adjourn the personal hearing after one month. Further, it is submitted that though the matter was adjourned on three occasions earlier, the petitioner has not filed any documents. Therefore, the impugned order came to be passed.

4. Heard both sides and also perused the materials available on record.

5. In the present case, the petitioner-company has filed a reply on 27.09.2023. Upon submission of the reply, the petitioner-company received a reply from the respondent on 28.09.2023, stating that the personal hearing has been scheduled on 30.09.2023. However, the petitioner-company has requested further extension of time, citing the reason that they intend to file voluminous documents, which they cannot file within a period of 2 days time. However, the respondent without considering the request of the petitioner-company, passed the impugned order on 10.10.2023. Therefore, this Court is inclined to set aside the impugned order dated 10.10.2023 in order to extend a final opportunity to the petitioner.



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KRISHNAN RAMASAMY, J.

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