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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.07.2023

CORAM

THE HONOURABLE MRS.JUSTICE **S.SRIMATHY**

W.P.(MD)Nos.16591 to 16595 of 2023
and
W.M.P.(MD)Nos.13878 to 13882 of 2023

M/s.Abbas Engineering Industries,
represented by its Proprietor Abbas,
S1/15-B, SIDCO Industrial Estate,
Thuvakudi, Trichy-620 015. ... Petitioner in all cases

vs.

The State Tax Officer,
Tiruverumbur Circle,
Trichy. ... Respondent in all cases

PRAYER in W.P.(MD)No.16591 of 2023: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the impugned proceedings of the respondent in GSTIN:33AICPA1863H1ZS/2018-19, dated 14.11.2022 and Form

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DRC-07, dated 15.11.2022, for the year 2018-19 under TNGST Act 2017 and to quash the same.

PRAYER in W.P.(MD)No.16592 of 2023:: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the impugned proceedings of the respondent in GSTIN:33AICPA1863H1ZS/2019-20, dated 14.11.2022 and Form DRC-07, dated 15.11.2022, for the year 2019-20 under TNGST Act 2017 and to quash the same.

PRAYER in W.P.(MD)No.16593 of 2023: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the impugned proceedings of the respondent in GSTIN:33AICPA1863H1ZS/2019-20, dated 14.11.2022 and Form DRC-07, dated 15.11.2022, for the year 2019-20 under TNGST Act 2017 and to quash the same.

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PRAYER W.P.(MD)No.16594 of 2023: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the impugned proceedings of the respondent in GSTIN: 33AICPA1863H1ZS/2020-21, dated 14.11.2022 and Form DRC-07, dated 15.11.2022, for the year 2020-21 under TNGST Act 2017 and to quash the same.

PRAYER in W.P.(MD)No.16595 of 2023: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of the impugned proceedings of the respondent in GSTIN:33AICPA1863H1ZS/2020-21, dated 14.11.2022 and Form DRC-07, dated 15.11.2022, for 2020-21 under TNGST Act 2017 and to quash the same.

In all cases:

For Petitioner : Mr.S.Raveekumar
For Respondent : Mr.A.K.Manikkam
Special Government Pleader

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COMMON ORDER

These writ petitions are filed challenging the assessment orders passed by the respondent.

2.The contention of the petitioner is that the assessment order is passed without granting any personal hearing for which he relies on that portion of the order wherein it says the respondents have taken the reply into consideration. However, it is stated that his reply is filed without any evidence showing the movement of goods. The order is not indicating whether personal hearing was granted.

3. On perusal of the records, it is seen that the respondents have not granted any personal hearing to the petitioner. Therefore, this Court is convinced that this order is passed without granting personal hearing

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and it is violative of principles of natural justice. Hence, the impugned orders are set aside. The respondent is directed to grant sufficient opportunity to the petitioner and grant personal hearing. The petitioner is directed to submit all the relevant documents which he relies on, thereafter, the respondent shall pass orders in accordance with law. The said exercise shall be completed within a period of three months from the date of receipt of a copy of this order.

4.With the above said observation, the writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No **17.07.2023**
Internet : Yes
NCC : Yes / No

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To

The State Tax Officer,
Tiruverumbur Circle,
Trichy.

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S.SRIMATHY, J

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W.P.(MD)Nos.16591 to 16595 of 2023

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