BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) Nos.15622, 15623, 15624 and 15625 of 2023
and
WMP(MD) Nos. 13119, 13120, 13123, 13124, 13126, 13127, 13128, 13129 and 13130 of 2023

Tvl.Sree Amman Metal Works,
Rep., by its Partner, P.Karuppasamy,
No.3/1255A, Sri Ram Nagar,
Sivakasi-626 189. .. Petitioner in all W.Ps.

Vs.

The State Tax Officer (Adjudication)-2,
Tirunelveli. .. Respondent in all W.Ps.

Prayer in W.P.(MD) No.15622 of 2023: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records on the file of the respondent in GSTIN: 33ABUFS8427N1Z9/2018-19 dated 06.02.2023 and its connected proceedings in Reference No.ZD330523012363Y dated 04.05.2023 and quash the same as illegal, invalid and against the Principles of Natural Justice.

Prayer in W.P.(MD) No.15623 of 2023: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records on the file of the respondent in GSTIN: 33ABUFS8427N1Z9/2019-20 dated 06.02.2023 and its connected proceedings in Reference No.ZD330523008716L dated 03.05.2023 and quash the same as illegal, invalid and against the Principles of Natural Justice.

Prayer in W.P.(MD) No.15624 of 2023: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records on the file of the respondent in GSTIN: 33ABUFS8427N1Z9/2021-22 dated 06.02.2023 and its connected proceedings in Reference No.ZD330523012653T dated 04.05.2023 and quash the same as illegal, invalid and against the Principles of Natural Justice.

Prayer in W.P.(MD) No.15625 of 2023: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records on the file of the respondent in GSTIN: 33ABUFS8427N1Z9/2021-22 dated 06.02.2023 and its connected proceedings in Reference No.ZD330523012653T dated 04.05.2023 and quash the same as illegal, invalid and against the Principles of Natural Justice.

In all cases:

For Petitioner : Mr.R.Thiagarajan

For Respondent : Mr.D.Ghandiraj

COMMON ORDER

These writ petitions are filed challenging the impugned orders dated 06.02.2023, in and by which the petitioner has been directed to pay tax and penalty of varying amounts.

2. The main challenge to the impugned orders, apart from questioning them on merits, is the fact that the objections filed by the petitioner have not been taken note of by the respondent and non-speaking orders have come to be passed.

3. The records would show that the petitioner has, in his reply, after the orders in W.P.(MD) Nos.3945 to 3948 of 2022, set out his objections to each of the defects pointed out and also submitted certain documents.

4. It is the contention of the petitioner that these objections have not been considered and the orders have been passed without affording him an opportunity of personal hearing. He would rely upon the provisions of Section 75(4) of the Central Goods and Services Tax Act, 2017 and seeks to quash the orders impugned.

5. Heard the learned counsel for the petitioner and the larned Specia Government Pleader appearing for the respondent.

6. A reading of the impugned orders does not imply the reasoning of the authority concerned. That apart, though adverse orders were being passed against the petitioner, no opportunity of personal hearing has been afforded to him, which is contemplated under Section 75(4) of the Central Goods and Services Act, 2017. Therefore, on this limited ground, without addressing the merits of the case, this Court allows all these Writ Petitions, sets aside the impugned orders and remits the matter back to the respondent. The petitioner is directed to file their better reply

with all documents and not only the forms. The petitioner shall appear before the respondent personally on 07.07.2023 at 10.30 am. The respondent shall consider the petitioner's case and pass orders within a period of one month therefrom. No costs. Consequently, connected miscellaneous petitions are closed.

30.06.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The State Tax Officer (Adjudication)-2,
Tirunelveli.

P.T.ASHA, J.

abr

W.P.(MD) Nos. 15622, 15623, 15624 and 15625 of 2023

Dated: 30.06.2023