BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.08.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.19092 of 2023
and
W.M.P(MD)Nos. 15838 &15841 of 2023

M/s.R.Soundararajan & Co.,
Represented by its Partner S.Sudhakar ... Petitioner

Vs.

The Deputy Tax Officer-1,
Thanjavur I Circle,
Commercial Tax Office Building,
20/1, Sachidananda Moopanar Road,
Thanjavur – 613 001. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a ***Writ of Certiorari,*** to call for the records connected with Summary of the Order No. GSTIN – 33AAAFR6592E1Z9/2018-19, dated 27.04.2022 issued by the respondent herein and quash the same for having been passed without authority of law and in gross violation to the principles of natural justice.

For Petitioner : Mr.N.Viswanathan

For Respondent : Mr.B.Saravanan,
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order, dated 27.04.2022.

2. With their consent, the writ petition is taken up for final disposal at the admission stage itself. Heard Mr.N.Viswanathan, the Learned Counsel appearing for the petitioner and Mr.B.Saravanan, Additional Government Pleader, the Learned Counsel appearing for the respondent and perused the documents.

3. The contention of the petitioner is that total turnover was stated in the impugned order is GSTRI-Rs.1,67,60,124.15 and the SGST is Rs.14,08,714.97 and the CGST is Rs.14,08,714.97. The total tax i.e., paid by the petitioner is stated in the second column. Infact, the petitioner has paid the excess amount.

4. Before passing the impugned order, the petitioner has not availed any personal hearing.

4. The contention of the respondent is that the petitioner has not responded the notice. However, the respondent stated that the notice was sent through the e-Mail I.D of the petitioner. On verifying the said fact it is seen that the respondents have sent the notice to the some other e-Mail I.D., which is not the e-Mail I.D. of the petitioner.

5. After receipt of the impugned order only, the petitioner came to know that the notice was sent to e-Mail I.D. and the said e-Mail I.D. is not belonging to the petitioner. Therefore, this Court is of the considered opinion that there it is clear violation of principles of natural justice.

6. Accordingly, the impugned order, dated 27.04.2022, is hereby quashed. The petitioner is directed to submit his objections, within a period of three weeks from the date of receipt of a copy of the order. Thereafter, the respondent shall consider the objections of the petitioner. The respondents shall grant personal hearing to the petitioner. Thereafter the respondent shall pass speaking order and the said exercise shall be completed within a period of 8 weeks.

7. With these observations and directions, this Writ Petition is allowed. There shall be no order as to costs. Consequently, W.M.P(MD)No.15838 of 2023 is allowed and W.M.P(MD)No.15841 is closed.

07.08.2023

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

To

The Deputy Tax Officer-1,
Thanjavur I Circle,
Commercial Tax Office Building,
20/1, Sachidananda Moopanar Road,
Thanjavur – 613 001.

S.SRIMATHY, J.

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W.P.(MD).No.19092 of 2023

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