



W.P.No.589 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 12.01.2024

CORAM

THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

W.P.No.589 of 2024
and W.M.P.Nos.572, 573 of 2024

M/S.OGUN STEELS PRIVATE LIMITED

rep. by its authorized signatory, Shri. M.Paramasivam, having
registered office at 17 /50, D.P.F. Street, P.N. Palayam, Coimbatore
641 037 Also at 448/3 Lakshminaickenpalayam, Selakkarachal
Village, Coimbatore 641 658.

... Petitioner

-VS-

THE ASSISTANT COMMISSIONER (ST)

P.N. Palayam Circle, Coimbatore Division, Commercial tax office
complex, Dr. Balasundaram Road,
Coimbatore 641 018.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of
India, pleased to issue a Writ of Certiorari, call for the records
pertaining to the impugned order dated 05.10.2023 having reference
no. GSTIN -33AABCO1656N1ZB/ 2018-19 issued by the Respondent
and quash the same.



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For Petitioner : Mr.L.Gokulraj

For Respondent : Mrs.E.Ranganayaki, AGP

ORDER

The petitioner assails an order dated 05.10.2023 primarily on the ground of non compliance with principles of natural justice. The petitioner states that it was involved in the business of trading of wastes and scraps of ferrous products. The petitioner asserts that this business was discontinued and its GST registration was cancelled. Consequently, it is stated that the petitioner was not aware of the notice issued on 28.03.2023 and the reminder notices issued in April and May 2023. Eventually, after being informed by the respondent about the above notices, the petitioner issued a reply on 26.06.2023 seeking further time. Thereafter, on 26.07.2023, the petitioner issued a detailed reply to the show cause notice in Form DRC-01. Thereafter, the respondent issued a fresh show cause notice on 01.09.2023 and the petitioner replied thereto on 15.09.2023 requesting for a personal hearing. The order dated 05.10.2023 was issued in the



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above facts and circumstances. Learned counsel for the petitioner points out that the petitioner requested for a personal hearing in each reply sent by the petitioner. By turning to the impugned order, learned counsel submits that no personal hearing was provided and that the replies of the petitioner were not taken into consideration.

2. Mrs.E.Rangayanaki, learned Additional Government Pleader, accepts notice for the sole respondent. She points out that personal hearing opportunities were offered in April and May 2023.

3. The revised notice was issued on 01.09.2023 pursuant to the petitioner's reply to the earlier notice. By reply dated 15.09.2023, the petitioner requested for a personal hearing. On examining the impugned order, it is evident that the reference therein is to personal hearing opportunities provided in April and May 2023. These opportunities were prior to the issuance of the revised notice on 01.09.2023. The impugned order also does not consider the



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petitioner's replies. Solely on these grounds, the impugned order calls for interference. Consequently, the impugned order dated 05.10.2023 is quashed and the matter is remanded for re-consideration. The respondent is directed to provide both a personal hearing and a reasonable opportunity to the petitioner before issuing a reasoned order. This exercise shall be concluded within a maximum period of *three months* from the date of receipt of a copy of this order.

4. Therefore, W.P.No.589 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.572, 573 of 2024 are closed.

12.01.2024

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No



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To

THE ASSISTANT COMMISSIONER (ST)
P.N. Palayam Circle, Coimbatore Division, Commercial tax office
complex, Dr. Balasundaram Road,
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SENTHILKUMAR RAMAMOORTHY,J

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