



W.P.No.7855 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.7855 of 2024
and W.M.P.Nos.8808 & 8809 of 2024

Rice Lake Weighing Systems India Ltd.,
Represented by Finance Manager Karthikeyan.KP
Plot No.A/27/1, SIPCOT Industrial Growth Centre,
Mathur Village & Post Oragadam, Sriperumbudur Taluk,
Kancheepuram District - 602 105. ... Petitioner

-VS-

The State Tax Officer
Oragadam Assessment Circle,
Nasarath Pattei, Poondhamallee,
Chennai 600 123. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records in of Order bearing No. GSTIN: 33AAJCS7011H1ZJ/2017-18 dated 19.12.2023 passed by the respondent and quash the same as arbitrary and illegal.



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WEB COPY For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.T.N.C.Kaushik, AGP (T)

ORDER

An assessment order dated 19.12.2023 is challenged primarily on the ground that a personal hearing was not provided by the petitioner.

2. The petitioner is engaged in the business of manufacture of weighing machinery and accessories. Upon the petitioner filing returns in respect of the assessment period 2017-18, the respondent issued a show cause notice dated 27.09.2023 in respect of about 17 defects which had been pointed out in course of audit. By reply dated 27.10.2023, the petitioner responded to each alleged defect and



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also enclosed about 10 annexures. The impugned order was issued thereafter on 19.12.2023.

3. Learned counsel for the petitioner referred to the reply dated 27.10.2023 and pointed out that each defect was responded to. He further submitted that documents to corroborate the statements in the reply were annexed as is evident from the last page of such reply which enumerates such annexures. He further submits that the impugned order is vitiated because the mandatory prescription under applicable GST statutes was contravened by not providing a personal hearing.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent. He points out that the impugned order takes into account the petitioner's reply in respect of each defect dealt with therein.



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5. As per sub-section (4) of Section 75 of the Tamil Nadu Goods and Services Tax Act, 2017, a personal hearing is mandatory either if requested for or if an order adverse to the tax payer is proposed to be issued. The documents on record include the reply of the petitioner. Such reply deals with each alleged defect. The petitioner also enclosed 10 annexures in support of such reply. In these circumstances, the denial of a personal hearing undoubtedly contravenes the statutory prescription in such regard. Hence, the impugned order is not sustainable.

6. Therefore, the impugned order dated 19.12.2023 is quashed and the matter is remanded for re-consideration. The respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within a period of *two months*.



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WEB COPY 7. W.P.No.7855 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.8808 and 8809 of 2024 are closed.

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rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

The State Tax Officer
Oragadam Assessment Circle,
Nasarath Pattei, Poondhamallee,
Chennai 600 123.



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SENTHILKUMAR RAMAMOORTHY,J

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