



WEB COPY



W.P.No.8682 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.8682 of 2024

Shree Parshwanath Coconuts,
Represented by its Proprietor,
Veena Madhukant,
425/1, Sathyanarayana Nagar 7th street,
Podanur, Coimbatore South,
Coimbatore, Tamil Nadu-641 023.

Office Address:

139/B1, SPC Road Behind Modakku Bus Stop,
Illuppunagaram Village, Udumalaipettai,
Tiruppur, Tamil Nadu-642 154.

...Petitioner

Vs.

1. The Assistant Commissioner (ST),
Udumalpet (North) Circle,
144-B, Kandhasamy Complex,
Lathangi Building, Kalpana Road,
Udumalpet-642 126.

2. The Joint Commissioner, (ST),
Intelligence, Commercial Tax Office Building,
Dr. Balasundaram Road,
Coimbatore, Tamil Nadu-641 018.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus commanding 1st respondent to



W.P.No.8682 of 2024

facilitate personal hearing as requested in petitioner's representation letter dated 14.03.2024 ARN:ZD330324077490K.

For Petitioner : Ms.Veena Madhukant (P-in-P)

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate (T)

ORDER

By this writ petition, the petitioner seeks a personal hearing pursuant to letter dated 14.03.2024.

2. The petitioner is engaged in the business of dealing in edible dry coconuts and dry copra. In relation thereto, the petitioner received an intimation dated 05.06.2023 and a show cause notice dated 26.09.2023. Upon receipt thereof, the petitioner submitted representations dated 11.03.2024 and 14.03.2024. The present writ petition is filed seeking a personal hearing in relation thereto.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondents. Since the statute prescribes that the respondents should be given a personal hearing, he submits that a personal hearing would be provided.

4. The petitioner has placed the representations dated 11.03.2024



W.P.No.8682 of 2024

and 14.03.2024 on record. In the representation dated 11.03.2024, the petitioner has requested for legible copies of the scientific lab test so as to enable the petitioner to raise further objections. The petitioner has also requested for a personal hearing.

5. Under sub-section (4) of Section 75 of the Tamil Nadu Goods and Services Tax Act, 2017, the respondents are under an obligation to provide a personal hearing when requested for or when an order adverse to the tax payer is proposed to be issued. Therefore, the petitioner is undoubtedly entitled to a personal hearing.

6. Hence, W.P.No.8682 of 2024 is disposed of by directing the respondents to provide a personal hearing to the petitioner in relation to the assessment being undertaken pursuant to the show cause notice dated 26.09.2023. There will be no order as to costs.

01.04.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
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SENTHILKUMAR RAMAMOORTHY,J.



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W.P.No.8682 of 2024

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To

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