IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **15.04.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.9858 of 2024
and
W.M.P.Nos.10870 & 10871 of 2024

AMZ International
Represented by its Proprietor Mr.T.K.Nasir Khan,
17/U, Second Floor,
Veeraswamy Street,
Periamet, Chennai – 600 003. ... Petitioner

-vs-

The State Tax Officer,
(Formerly known as Commercial Tax Officer)
Vepery Assessment Circle,
Palaniappa Building,
No.10 Greams Road,
Chennai 600 006. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari calling for the records the Respondent in DRC-07 Reference Number ZD330923147959R/2017-18 dt 22.09.2023 and quash the same as arbitrary, illegal and pass such or other orders as may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner : Ms.V.Vijayalakshmi

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (Taxes)

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ORDER

An assessment order dated 22.09.2023 is challenged in this writ petition on the ground of breach of principles of natural justice.

2. Upon receipt of a show cause notice dated 04.03.2023, the petitioner replied on 22.08.2023 by enclosing several documents, including statements of bank reconciliation, Chartered Accountant's Certificate, etc. The impugned order was issued in these circumstances on 22.09.2023.

3. Learned counsel for the petitioner referred to the petitioner's reply and pointed out that the said reply and the documents annexed thereto were not taken into consideration while issuing the impugned order. She also points out that no personal hearing was provided to

the petitioner in violation of sub-section 4 of Section 75 of applicable GST enactments.

4. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. By referring to the impugned order, he points out that three reminders were issued after issuing the show cause notice. Therefore, he contends that principles of natural justice were complied with.

5. On perusal of the impugned order, it is clear that all three reminders were prior to the petitioner's reply dated 22.08.2023. The said reply is on record and the petitioner has annexed several documents thereto. In the impugned order, the respondent has not duly examined such reply especially the documents annexed thereto. Besides, as contended by learned counsel for the petitioner, no personal hearing was not provided and the failure to do so contravenes sub-section 4 of Section 75 of the applicable GST enactments. Hence, the impugned order is not sustainable.

6. Therefore, the impugned order dated 22.09.2023 is set aside and the matter is remanded to the respondent for reconsideration. Upon providing a reasonable opportunity to the petitioner, including a personal hearing, the respondent is directed to issue a fresh order within two months from the date of receipt of a copy of this order.

7. W.P.No.9858 of 2024 is disposed of on the above terms. No costs.

15.04.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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To

The State Tax Officer,
(Formerly known as Commercial Tax Officer)
Vepery Assessment Circle,
Palaniappa Building,
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SENTHILKUMAR RAMAMOORTHY,J

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