



W.P.No.13459 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.13459 of 2024
and
W.M.P.Nos.14624 to 14626 of 2024

Sangeetha Mobiles Private Limited,
Plot No.2, Door No.2/109, 4th Main Road,
VGN Nagar, Ayyapanathagal,
Chennai 600 056
(Represented by Authorised Signatory Devendra Raju.P)

... Petitioner

Vs.

Assistant Commissioner – State Tax,
Poonamallee Assessment Circle,
4/109, Third Floor,
Varadarajapuram, Nazarathpet,
Chennai 600 123.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in impugned order issued vide reference



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No.ZD331223296820H dated 31.12.2023 and quash the same and consequentially direct the respondent to grant sufficient opportunity of being heard and decide in accordance with law.

For Petitioner : Mr.K.Senguttuvan

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 31.12.2023 and to direct the respondent to grant sufficient opportunity of being heard and decide in accordance with law.

2. The learned counsel for the petitioner would submit that in the present case, initially the respondent issued a notice DRC-01 dated 26.09.2023 demanding a sum of Rs.1,44,55,372/- along with interest and penalty. Subsequently, the petitioner submitted his reply dated 27.10.2023. Thereafter, though the personal hearing was scheduled on different dates, the same was not conducted due to various reasons.



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Under these circumstances, the impugned order came to be passed without providing any opportunity of personal hearing to the petitioner.

Hence, this petition has been filed.

3. Further, he would submit that after filing of the present petition, this Court granted an interim stay vide conditional order dated 15.05.2023, i.e., subject to the deposit of 10% of the demand amount. Pursuant to the said conditional order, the petitioner deposited the demand amount as stated therein. Hence, he requests this Court to set aside the impugned order passed by the respondent.

4. In reply, the learned Additional Government Pleader appearing for the respondent would submit that no opportunity of personal hearing was granted to the petitioner and requests this Court to pass appropriate orders, subject to the verification of deposit made by the petitioner as stated above.



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5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice. Further, it appears that the petitioner has already deposited 10% of the demand amount. In such view of the matter, this Court is inclined to set aside the impugned order dated 31.12.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 31.12.2023 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of copy of this order.



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(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and pass appropriate orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, as expeditiously as possible.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

07.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

Assistant Commissioner – State Tax,
Poonamallee Assessment Circle,
4/109, Third Floor,
Varadarajapuram, Nazarathpet,
Chennai 600 123.



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KRISHNAN RAMASAMY.J.,

nsa

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