IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.19061 of 2024
and
W.M.P.Nos.20911 & 20913 of 2024

Jadli Foods India Private Limited,
Represented by its Authorized Signatory,
R.Balaji,
1/310, 2, Rajaji Nagar, Second Class,
Near MGM Palace and Lodge,
Krishnagiri, Tamil Nadu 635 001

... Petitioner

Vs.

The Deputy State Tax Officer - 2,
Krishnagiri -1 Circle,
559-5-Kallakkurukkl Village,
Saamanthamalal Post Collector Office Backside,
Krishnagiri 635 115

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN: 33AAACJ8541L1ZF/2017-18 dated

26.02.2024 and quash the same.

For Petitioner : Mr.N.Murali

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

ORDER

This writ petition has been filed challenging the impugned order passed by the respondent dated 26.02.2024

2. Mr.C.Harsha Raj, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that initially the respondent-Department had issued a show cause notice in GST DRC-01A on 11.12.2023, whereby the date for personal hearing was fixed as

20.12.2023. For the said notice, the reply was filed by the petitioner on 18.12.2022. However, while passing the impugned award, it was stated by the respondent that no reply was filed by the petitioner.

4. Further, he would submit that the said impugned order was passed without providing any opportunity of personal hearing to the petitioner and hence, he requests this Court to set aside the impugned order passed by the respondent.

5. The learned Additional Government Pleader appearing for the respondent would fairly submit that in the present case, though the reply was filed by the petitioner, the same was not considered by the respondent and no opportunity of personal hearing was provided to the petitioner. Hence, he requests this Court to remand back the matter to the respondent for re-consideration.

6. Heard the learned counsel for the petitioner and the learned

Additional Government Pleader for the respondent and also perused the materials available on record.

7. In the present case, it is clear that the reply filed by the petitioner was not considered by the respondent while passing the impugned order. Further, 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. In such view of the matter, this Court is inclined to set aside the impugned order dated 26.02.2024 passed by the respondent.

8. While setting aside the impugned order, this Court remits this matter back to the respondent for re-consideration. Therefore, the respondent is directed to consider the reply filed by the petitioner and and thereafter, pass an appropriate order, in accordance with law, after providing sufficient 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.

06.08.2024

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

To

The Deputy State Tax Officer - 2,
Krishnagiri -1 Circle,
559-5-Kallakkurukkl Village,
Saamanthamalal Post Collector Office Backside,
Krishnagiri 635 115

KRISHNAN RAMASAMY.J.,

nsa

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