



WEB COPY



W.P.No.20705 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.08.2024

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.20705 of 2024 &**  
**W.M.P.Nos.22651 & 22652 of 2024**

M/s.Hatimi Impex  
Represented by its Proprietrix  
Ameen Vanat Rashida,  
No.66, New No.51,  
Kalpatharu Business Centre,  
Devraja Mudali Street,  
Park Town, Chennai - 600 003.

...

Petitioner

Vs.

The Deputy State Tax Officer,  
Moore Market Assessment Circle,  
Integrated Commercial Taxes Building,  
Chennai (North) Division,  
Room No.227, 2<sup>nd</sup> Floor,  
Elephant Gate Bridge Road,  
Chennai - 600 003.

...

Respondent

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent in Order dated 19.01.2024 in GSTIN: 33AOIPR8946L1Z6/2021-22 and consequential rejection of rectification order dated 24.06.2024 and quash the same.

For Petitioner : M/s.C.Rekha Kumari

For Respondent : Mr.G.Nanmaran  
Special Government Pleader (Taxes)



W.P.No.20705 of 2024

### **ORDER**

This Writ Petition has been filed by the petitioner to quash the order dated 19.01.2024 and consequential rejection of rectification order dated 24.06.2024 passed by the respondent.

**2.** Mr.G.Nanmaran, learned Special Government Pleader (Taxes) takes notice on behalf of the respondent.

**3.** By consent of the parties, the main Writ Petition is taken up for disposal at the admission stage itself.

**4.** The learned counsel for the petitioner would submit that notice was served on the petitioner by directing them to file their reply on or before 27.01.2024. However, the impugned order came to be passed on 19.01.2024. While so, without providing any opportunity to the petitioner to file their reply, the respondent passed the impugned order, which is in violation of the principles of natural justice.

**5.** On the other hand, the learned Special Government Pleader (Taxes) would submit that as per the terms, this Writ Petition may be disposed of by directing the respondent to pass appropriate orders.



W.P.No.20705 of 2024

**6.** I have considered the rival submissions made by the learned counsel on either side.

**7.** In the present case, notice was served on the petitioner and time was provided for filing their reply on or before 27.01.2024. On the other hand, the impugned order came to be passed on 19.01.2024 which shows that the respondent hurriedly passed the impugned order before the expiry of the date provided for filing their reply. Therefore, no time was provided for filing their reply and no opportunity was provided for a personal hearing and it clearly is in violation of the principles of natural justice.

**8.** Having regard to the admitted fact that the impugned order came to be passed without hearing the petitioner in violation of the principles of natural justice, and also considering the submissions made by the learned counsel on either side, this Court passes the following order:-

**(i)** The order impugned herein 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 a copy of this order.



W.P.No.20705 of 2024

**(iii)** On filing of such reply/objection by the petitioner, the respondent is directed to issue notice for passing orders, if any, with 14 days clear notice to the petitioner and thereafter, pass orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, as expeditiously as possible.

**9.** Accordingly, the Writ Petition is disposed of. There is no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

**09.08.2024**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

sri



W.P.No.20705 of 2024

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To  
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**KRISHNAN RAMASAMY.J.,**  
sri

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**W.M.P.Nos.22651 & 22652 of 2024**

**09.08.2024**

**[2/2]**