IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.20945 & 20999 of 2024 &
W.M.P.Nos.22893, 22895, 22955 & 22957 of 2024

Sri Ganapathy Steels,
Represented by its Proprietor
K. Murugesan,
106/1, Attur Main Road,
Thammampatty,
Gangavalli Taluk,
Salem District - 636 113. ... Petitioner
[in both W.Ps]

Vs.

State Tax Officer,
Attur (Rural) Assessment Circle,
Attur, Salem District. ... Respondent
[in both W.Ps]

Common Prayer: Writ Petitions 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 TIN: 33553261026/2014-15 and 33553261026/2015-16 dated 29.05.2024 and quash the same respectively.

For Petitioner : Mr.N.Murai
[in both W.Ps]

For Respondent : Mr.C.Harsha Raj
[in both W.Ps] Additional Government Pleader (Taxes)

COMMON ORDER

These Writ Petitions have been filed by the petitioner to quash the impugned orders dated 29.05.2024 passed by the respondent.

2. Mr.C.Harsha Raj, learned Additional Government Pleader (Taxes) takes notice on behalf of the respondent.

3. By consent of the parties, the main Writ Petitions are taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that the petitioner had received the show cause notices and thereafter, they filed replies before the authorities concerned. He would further submit that as per Section 75(4) of the GST Act, 2017, the respondent was supposed to provide personal hearing of the petitioner. However, without providing any opportunity to the petitioner, the respondent simply rejected on one line, stating that the documents were 'not satisfied'.

5. On the other hand, the learned Additional Government Pleader (Taxes) would submit that the show cause notices were issued to the petitioner and they had filed replies and after considering their replies, the respondent had passed the impugned orders. Hence, he prayed for appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) for the respondent and also perused the materials available on record.

7. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned orders. Hence, this Court is of the view that the impugned orders were passed in violation of principles of natural justice and it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned orders dated 29.05.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The orders impugned herein are set aside and the matters are 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 thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8. Accordingly, the Writ Petitions are 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

To

The State Tax Officer,
Attur (Rural) Assessment Circle,
Attur, Salem District.

KRISHNAN RAMASAMY.J.,
sri

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