



WEB COPY



W.P.Nos.20927 & 20930 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.08.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.20927 & 20930 of 2024 &
W.M.P.Nos.22863, 22864, 22867 & 22868 of 2024

W.P.No.20927 of 2024

Tvl.Sri Angala Parameshwari,
GSTIN: 33ALBPS6343Q1ZL,
Represented by its Proprietor V.Selvaraj,
16, Pumping Station Road,
4th Cross, Karungalpalayam,
Erode - 638 003.

...
Vs.

Petitioner

The Assistant Commissioner (State Tax),
Park Road Assessment Circle,
Commercial Tax Buildings,
No.1, Brough Road,
Erode - 638 001.

...

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 pertaining to the impugned order in Form GST DRC - 07 bearing reference number ZD330324136546J/2018-19 dated 21.03.2024 issued by the respondent and quash the same.

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Tvl.Aishwarya Traders,
GSTIN: 33AVAPV9587G1Z0,
Represented by its Proprietor S.Venkatesh,
51, Meenakshisundaranar Road,
Thiru Nagar Colony,
Erode - 638 003.

...

Petitioner



W.P.Nos.20927 & 20930 of 2024

Vs.

The State Tax Officer,
Park Road Assessment Circle,
Commercial Tax Buildings,
No.1, Brough Road,
Erode - 638 001.

...

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 pertaining to the impugned order in Form GST DRC - 07 bearing reference number ZD330424124029R/2018-19 dated 16.04.2024 issued by the respondent and quash the same.

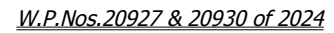
For Petitioner : Mr.G.Derrick Sam
[in both W.Ps]

For Respondent : Mr.G.Nanmaran
[in both W.Ps] Special Government Pleader (Taxes)

COMMON ORDER

These Writ Petitions have been filed by the petitioners to quash the impugned orders dated 21.03.2024 and 16.04.2024 passed by the respondents respectively.

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



3. By consent of the parties, the main Writ Petitions are taken up

4. The learned counsel for the petitioners would submit that the

5. On the other hand, the learned Special Government Pleader



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6. In reply, the learned counsel for the petitioners would fairly submit that the petitioners are now ready and willing to pay 10% of the demand (Rs.40,93,318/- and Rs.38,36,412/- respectively) made by the respondents in the event of providing an opportunity of personal hearing to substantiate their claim, for which, the learned Special Government Pleader (Taxes) has no serious objection.

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

8. 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 21.03.2024 and 16.04.2024 passed by the respondents respectively. Accordingly, this Court passes the following order:-

(i) The orders impugned herein are set aside and the matters are remanded to the respondents for fresh



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consideration on condition that the petitioners shall pay a sum of Rs.40,93,318/- and Rs.38,36,412/- respectively (10% of demand) to the respondents within a period of four weeks from the date of receipt of a copy of this order and the setting aside of the impugned orders will take effect from the date of payment of the said amount.

(ii) The petitioners 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.

9. 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



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KRISHNAN RAMASAMY.J.,
sri

WEB COPY
To

- 1.The Assistant Commissioner (State Tax),
Park Road Assessment Circle,
Commercial Tax Buildings,
No.1, Brough Road,
Erode - 638 001.
- 2.The State Tax Officer,
Park Road Assessment Circle,
Commercial Tax Buildings,
No.1, Brough Road,
Erode - 638 001.

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