



WEB COPY



W.P.No.23759 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23759 of 2024 &
W.M.P.Nos.25997 and 25999 of 2024

Tvl.Deepam Constructions
Represented by its Managing Partner
V.Gnanaguru
Elavalapakkam Vilagem Perumukkal Post,
Tindivanam Taluk- 604 301.

... Petitioner

Vs.

The State Tax Officer
Tindivanam Assessment Circle,
Vellore Division,
Villupuram Sub-Division, Tindivanam 604001.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the Respondent' order passed in GSTIN 33AAKFD2735K1F/2020-21 dated 16.11.2023 and quash the same.

For Petitioner : Ms. N.Janani



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for Mr.Adithya Reddy

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned order dated 16.11.2023 and to quash the same.

2. Mr.V.Prashanth Kiran, learned Government Advocate (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 initially the Respondent issued show cause notice to the Petitioner on 30.01.2023 followed by reminders dated 23.03.2023 and 29.03.2023, for which the Petitioner submitted a reply on 18.06.2023, but the Respondent without affording an opportunity of personal hearing to the Petitioner, passed the impugned order 16.11.2023 stating that the Petitioner had not produced certain required documents and therefore he would submit that



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the impugned order passed is in violation of principles of natural justice and therefore the same is liable to be set aside.

5. The learned Government Advocate (Taxes) appearing for the Respondent fairly admitted that no opportunity of personal hearing was given to the Petitioner before passing the impugned order.

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

7. It is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of principles of natural justice.

8. In the case on hand, the impugned order was passed without



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giving opportunity of personal hearing to the Petitioner and therefore the same is liable to be set aside and therefore this Court is inclined to set aside the same. Accordingly, this Court passes the following order:

- (i) The order dated 16.11.2023 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 a copy of this order.
- (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. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also



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closed.

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

The State Tax Officer
Tindivanam Assessment Circle,
Vellore Division,
Villupuram Sub-Division, Tindivanam 604001

KRISHNAN RAMASAMY.J.,

arr



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21.08.2024