IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.08.2024

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P. No.23617 of 2024
AND
W.M.P.Nos.25836 & 25837 of 2024

Veremax Technologies Services Limited
Rep. by its Director TRM Venkatesh
156, 2nd Floor, Doshi Towers
Poonamalle High Road
Kilpauk, Chennai 600 010 .. Petitioner

Vs

The State Tax Officer
Group VII, Inspection, Intelligence-I
Room No.119, I Floor
PAPJM Building, Greams Road
2nd Floor, Chennai 600 006 ..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of the respondent's order dated 08.04.2024 in GSTIN : 33AAECV6308H1ZF/2018-19 and to quash the same as it has been passed in violation of principles of natural justice.

For Petitioner Mr.Adithya Reddy

For respondent Mr.T.N.C.Kaushik
Additional Government Pleader (Taxes)

O R D E R

Challenge made in this writ petition is to the order dated 08.04.2024 passed by the respondent in GSTIN : 33AAECV6308H1ZF/2018-19.

2. The learned counsel for the petitioner submitted that the petitioner is engaged in the business of telecom infrastructure solutions, whose accounts were inspected by the officials of the respondent on 12.06.2023 and the petitioner also clarified the doubts raised by the officials during the said inspection. Subsequent to the issuance of show cause notice dated 19.12.2023, the petitioner submitted his replies on 07.03.2024, 21.03.2024 and 30.03.2024 and the respondent also fixed personal hearings on 07.03.2024, 21.03.2024 and 26.03.2024. In the reply filed on 30.03.2024, the petitioner requested seven days time to submit the additional documents.

3. The learned counsel for the petitioner further brought to the notice of this Court that the notice dated 25.03.2024, fixing the date of personal hearing as 26.03.2024 at 11.30 a.m. (*i.e.*, on the very next day), was uploaded by the respondent in the GST web portal on the said date only after office hours *i.e.*, at 18.13 hrs. and therefore, it went unnoticed by the petitioner. Since the

petitioner was orally called for to produce some additional documents immediately after filing the reply, he requested further time *vide* letter dated 30.03.2024. However, without affording the opportunity of personal hearing to the petitioner, the respondent proceeded to pass the order dated 08.04.2024, which is in violation of principles of natural justice. Hence, this writ petition.

4. In reply, the learned Additional Government Pleader (Taxes) appearing for the respondent submitted that the personal hearing afforded to the petitioner on 26.03.2024 was the third one and therefore, the petitioner cannot be heard to contend that he was not at all provided with an opportunity of personal hearing. In these circumstances, he would submit that if any direction is passed by this Court, the same will be complied with by the respondent.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) appearing for the respondent and perused the materials placed before this Court.

6. No doubt, the notice dated 25.03.2024, fixing the date of personal hearing as 26.03.2024 (the very next day) was not physically served on the petitioner and it was only uploaded in the GST web portal on the said date only

after office hours *i.e.,* at 18.13 hrs., thereby not granting sufficient time to the petitioner to make himself prepared for personal hearing. If really, the respondent's intention was to grant an opportunity of personal hearing to the petitioner in letter and spirit, the respondent would have given at least three days time to the petitioner, which is not so in the case on hand. Issuance of notice dated 25.03.2024, fixing the date of personal hearing as 26.03.2024, in the opinion of this Court, is only an empty formality.

7. Secondly, it is not in dispute that the petitioner has addressed his reply dated 30.03.2024, requesting time for filing additional reply, taking into account the fact that the petitioner had to furnish documents relating to five assessment years. However, a perusal of the impugned order dated 08.04.2024 shows that the petitioner's reply dated 30.03.2024 has not at all been considered by the respondent, which is a clear violation of principles of natural justice.

8. On the aforesaid two grounds, the impugned order dated 08.04.2024 passed by the respondent is liable to be set aside and accordingly, the same is set aside. It is made clear that the respondent should serve physical notice of personal hearing on the petitioner, fixing the date of personal hearing, by providing 14 clear working days to the petitioner and thereafter, pass orders on

merits and in accordance with law, by giving due consideration to the reply already filed by the petitioner.

With the above direction, this writ petition stands allowed. No costs. Connected W.M.P.s are closed.

19.08.2024

gya
Index : Yes/No
Neutral Citation : Yes/No

To

The State Tax Officer
Group VII, Inspection, Intelligence-I
Room No.119, I Floor
PAPJM Building, Greams Road
2nd Floor, Chennai 600 006

KRISHNAN RAMASAMY, J.

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