



W.P.No.24310 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.08.2024

CORAM

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

**W.P.No.24310 of 2024**  
**& W.M.P.Nos.26560 & 26561 of 2024**

M/s.Sri Periyandavar Exports,  
Rep by its Proprietor Vijaya Palanivel,  
No.33/2, Renuga Parameswari Nagar,  
Nerkunam Village Post, Kanchipuram.

... Petitioner

**Vs.**

The Assistant Commissioner (ST),  
Maduranthagam Assessment Circle,  
Maduranthagam.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent's order in GSTIN: 33AAGPV0856P2Z3/2017-18 dated 14.02.2024 and quash the same as illegal and consequently direct the respondent to consider the matter afresh providing sufficient opportunity of hearing.



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For Petitioner : Mr.K.Rathinavel  
For Respondent : Mr.T.N.C.Kaushik,  
Additional Government Pleader

### **ORDER**

This writ petition has been filed challenging the impugned order dated 14.02.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the summary of notice in DRC-01 was received by the petitioner on 15.07.2024. Thereafter, as advised by their Accountant, the petitioner waited for show cause notice. Under these circumstances, the impugned order came to be passed by the respondent without issuing any show



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cause notice and without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that the respondent has issued the summary of notice on 15.07.2024. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In the present case, it appears that no show cause notice was issued and no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of



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the view that the impugned order was 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 order dated 14.02.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 14.02.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent within a period of four weeks from today (27.08.2024) and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(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



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appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

**27.08.2024**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Assistant Commissioner (ST),  
Maduranthagam Assessment Circle,  
Maduranthagam.



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**KRISHNAN RAMASAMY.J.,**

nsa

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