IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24784 of 2024
& W.M.P.Nos.27122 & 27123 of 2024

Tvl.Sumaiya Steels,
Rep by its Proprietrix, A.Shahutha Banu,
No.233/6A 1, Cuddalore Main Road,
Adhi Parasakthi Koil Opp.,
Neyveli 607 802.

... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Panruti Rural, Cuddalore.

2.The State Tax Officer (Intelligence),
Inspection III,
O/o. The Deputy Commissioner (ST)(Investigation),
Villupuram

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the 1st respondent vide his order of assessment bearing

Ref.No.ZD330823000611Z in GSTIN/ID: 33CWTPS0618B1ZK/2019-20 dated 01.08.2023 and to quash the same.

For Petitioner : Mr.R.Ganesh Kannan

For Respondent : Ms.K.Vasanthamala, Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 01.08.2023 passed by the 1st respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondents. 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 show cause notice and the reminder notices were sent to the petitioner. Due to the ill-health of the petitioner, they failed to file their reply within

the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent has sent all the notices to the petitioner. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she 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 Government Advocate for the respondents and also perused the materials available on record.

6. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice since 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 01.08.2023 passed by the 1st respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 01.08.2023 is set aside and the matter is remanded to the 1st 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 (09.09.2024) and the setting aside of the impugned order will take effect from the date of payment of the said amount.
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> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of copy of this order.

(iii) On filing of such reply/objection by the petitioner, the 1st 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.

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

09.09.2024

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

To

1.The Deputy Commercial Tax Officer,
Panruti Rural, Cuddalore.

2.The State Tax Officer (Intelligence),
Inspection III,
O/o. The Deputy Commissioner (ST)(Investigation),
Villupuram

KRISHNAN RAMASAMY.J.,

nsa

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