



W.P. No.26232 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.26232 of 2024

and

W.M.P. Nos.28661 and 28662 of 2024

TMF Business Services Limited,
(formerly Tata Motors Finance Limited),
Represented by its Authorised Signatory,
Mr.Uday Uchil,
No.45, Celestial Point, Damodharan Street,
T.Nagar, Chennai,
Tamil Nadu-600 017.

... Petitioner

Vs.

1.State Tax Officer, Group-I,
Intelligence-I,
No.01, PAPJM Buildings,
Greens Road, Thousand Lights,
Chennai-600 006.

2.State Tax Officer, Group-VII,
Inspection-I, Intelligence-I,
No.01, PAPJM Buildings,
Greens Road, Thousand Lights,
Chennai-600 006.

3.State Tax Officer, Group-X,
Inspection-I, Intelligence-I,
No.01, PAPJM Buildings,
Greens Road, Thousand Lights,
Chennai-600 006.



W.P. No.26232 of 2024

4. Joint Commissioner (ST),
Chennai Intelligence-I,
No.01, PAPJM Buildings,
Greens Road, Thousand Lights,
Chennai-600 006.

5. The State of Tamil Nadu,
Represented by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George, Chennai-600 009. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the impugned order passed with reference to GSTIN:33AAECS0591F2ZK/2020-21 dated 28.05.2024 on the files of the first respondent and quash the same as arbitrary, without jurisdiction and void.

For Petitioner : Mr.Kumar Vishalaksh

For Respondents : Mr.TNC Kaushik
Additional Government Pleader

ORDER

The present writ petition is filed challenging the impugned order dated 28.05.2024 on the limited ground that personal hearing has not been granted despite the fact that the petitioner vide reply dated 21.05.2024 has expressly requested for personal hearing.



W.P. No.26232 of 2024

2. It is submitted by the learned counsel for the petitioner that the petitioner is registered under the GST Act. The petitioner has filed returns and paid appropriate taxes for the period 2020-21. A notice in DRC01 dated 19.03.2024 was issued followed by reminders dated 23.04.2024, 03.05.2024 and 15.05.2024.

3. It is the case of the petitioner that no personal hearing was granted. The learned counsel for the petitioner would submit that in all the reminders though there is a column for date and time of personal hearing neither the date nor the time was specified therein. The extract of the Table in the reminder notices are relevant and thus extracted hereunder:

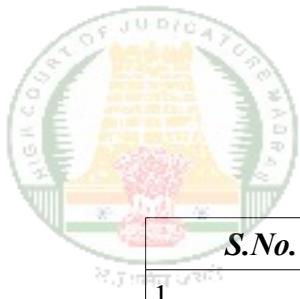
Reminder dated 03.05.2024:

You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.

S.No.	Description	Particulars
1.	Date by which reply has to be submitted	06.05.2024
2.	Date of personal hearing	NA
3.	Time of personal hearing	NA
4.	Venue where personal hearing will be held	NA

Reminder dated 15.05.2024:

You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.



W.P. No.26232 of 2024

<i>S.No.</i>	<i>Description</i>	<i>Particulars</i>
1.	Date by which reply has to be submitted	17.05.2024
2.	Date of personal hearing	NA
3.	Time of personal hearing	NA
4.	Venue where personal hearing will be held	NA

4. It was submitted by the learned counsel for the petitioner that in the absence of personal hearing, the impugned order suffers from violation of principles of natural justice. On 21.05.2024, the petitioner submitted their request for extension of time for filing reply to the show cause notice which was not considered, the relevant portions of the same is extracted hereunder:

Reply to the show cause notice dated 21.05.2024:

“5. Reply: With regard to SCN issued in form DRC-01, we are collating data with respect to requirements and queries raised in SCN. Noticee request your good self to grant us week's time to submit reply to the SCN. Apologies for the inconvenience caused to your good self. We hope you will consider our sincere request and grant us time to submit the reply.”

5. On this being pointed out, the learned counsel for the Respondents would submit that they would re-examine the issue and pass orders afresh.

6. In view thereof, the impugned order proceeds as though opportunity of hearing was granted on 03.05.2024 and 15.05.2024 which is contrary to the



W.P. No.26232 of 2024

materials on record as would be evident from the extracts of the above reminders. The impugned order dated 28.05.2024 is set aside inasmuch as it has been passed without affording personal hearing. The petitioner shall treat the impugned order as show cause notice and shall submit its objections within a period of two weeks from the date of receipt of a copy of this order. On receipt of such reply, the Respondents shall pass orders in accordance with law after affording the petitioner a reasonable opportunity of hearing.

7. The writ petition stands disposed of with the above directions. No costs. Consequently, the connected miscellaneous petitions are closed.

15.11.2024

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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W.P. No.26232 of 2024

MOHAMMED SHAFFIQ, J.

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To:

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- 2.State Tax Officer, Group-VII,
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W.P. No.26232 of 2024

15.11.2024