



W.P.No.26498 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26498 of 2024 &
W.M.P.Nos.28979 & 28981 of 2024

Geetha Pharma,
Represented by its Partner Dr.K.K.Rajagopal,
No.92/96-101, town Railway Station Road,
Salem - 636 001. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Hasthampatty: Salem-I: Salem,
4th Floor, Integrated Commercial Taxes Building,
Pitchards Road, Chennai - 636 007. ... Respondent

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 respondent in Reference Number:ZD3304242572330/2018-19, dated 30.04.2024 and quash the same as arbitrary.

For Petitioner : Mr.S.Ramanan

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



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ORDER

Challenging the order dated 30.04.2024 passed by the respondent, the petitioner has filed this writ petition.

2. The learned counsel for the petitioner submits that, based on the audit report, the respondent issued a summary of show cause notice in Form DRC-01 dated 28.12.2023, assessing tax payable under Section 73 of the TNGST Act, 2017, and a reminder notice was issued on 18.03.2024. The petitioner responded to the notice promptly and filed a detailed reply on 29.04.2024. However, due to technical issues, the petitioner was unable to upload the supporting documents at that time. Despite the explanation, the respondent issued the impugned order on 30.04.2024, denying the petitioner a reasonable opportunity to present their case, which learned counsel contends is a violation of the principles of natural justice.

3. The learned Government Advocate (Taxes) appearing for the respondent submits that although the reply was filed on 29.04.2024, it lacked the necessary supporting documents. Consequently, the reply was rejected for not being substantiated with evidence.



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4. Heard the learned counsel on either side and perused the materials available on record.

5. It is not in dispute that, in response to the show cause notice in FORM DRC-01 dated 28.12.2023, the petitioner filed a reply on 29.04.2024. However, the petitioner was unable to upload the supporting documents due to technical issues. The reason provided by the petitioner, in the considered opinion of this Court, appears to be genuine. Nonetheless, the respondent, without taking this into account and without providing an opportunity for a personal hearing, passed the impugned order on 30.04.2024, which constitutes a violation of the principles of natural justice. Given the genuine nature of the petitioner's claim regarding technical difficulties and the lack of a fair opportunity to present their case, the impugned order is hereby set aside. The petitioner is directed to file their reply/objection along with any required documents within a period of two weeks from the date of this order. Upon receipt of such reply/objection, the respondent shall issue a clear 14-day notice to the petitioner, schedule a personal hearing, and thereafter pass appropriate orders on the merits and in accordance with the law, as expeditiously as possible.



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6. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

12.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST),
Hasthampatty: Salem-I: Salem,
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KRISHNAN RAMASAMY.J.,

r n s

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