



W.P.No.26593 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.26593 of 2024 &
W.M.P.Nos.29102 & 29103 of 2024**

Tvl.Mold-Tek Packaging Ltd.,
Street Sy.No.110, 1a1, 110 1a2,
Royakotta Road, Onnalvadi Hosur,
Krishnagiri, Tamil Nadu- 635 126.
Represented by its Plant Manager &
Authorized Signatory Mr.Rajsekhar

... Petitioner

Vs.

1.The Deputy State Tax Officer,
Krishnagiri 1 Circle,
4th Floor, Greams Road,
Chennai - 600 006.

2.The Audit Team Head
Office of the Assistant Commissioner (ST),
Audit Dharmapuri.

... 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 pertaining to the impugned ex-parte order No.GSTIN33AABCT0845L2Zc/2017-18, dated 30.12.2023 passed by the respondent herein and quash the same for having been passed in gross violation to the principles of natural justice, contrary to the law and without jurisdiction.



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For Petitioner : Mr.N.Viswanathan

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

Challenging the ex parte assessment order dated 30.12.2023, the present writ petition has been filed.

2. The learned counsel for the petitioner submits that a show cause notice was issued in FORM DRC-01 on 11.12.2023, wherein 30 days' time was provided for filing a reply, which was due on or before 10.01.2024. However, the impugned assessment order was passed on 30.12.2023, 10 days before the expiry of the time limit for submitting the reply, thereby violating the principles of natural justice. Hence, the order passed by the respondent is premature and void for non-compliance with the statutory timeline.

3. Heard the learned Additional Government Pleader appearing for the respondents on the submissions made by the learned counsel for the petitioner.



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4. Upon consideration of the submissions made by both the learned counsel for the petitioner and the respondent, it is evident that although the petitioner was granted time to file the reply on or before 10.01.2024, the impugned order was prematurely passed on 30.12.2023 i.e, 10 days before the expiration of the time limit. Therefore, it is clear that the impugned order was passed without receiving the petitioner's reply and without providing a personal hearing. The principles of natural justice mandate that a party be given a fair and reasonable opportunity to present their case. In the present case, the petitioner was deprived of the opportunity to present their case, as the assessment was finalized without considering their reply and in the absence of a personal hearing. It is a well-settled principle of law that any order passed in violation of the principles of natural justice is void and liable to be set aside. In the instant case, the respondent's failure to consider the petitioner's reply and provide a hearing before passing the impugned order is a clear violation of these principles.

5. Accordingly, the impugned assessment order dated 30.12.2023 is hereby set aside. The matter is remanded to the first respondent for fresh consideration. The petitioner is directed to submit their reply/objection within two weeks from the date of receipt of this order. Upon receipt of such reply/objection, the first respondent shall issue a clear 14-day notice to the



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petitioner, scheduling a personal hearing. Thereafter, the first respondent is directed to pass a reasoned and appropriate order on merits and in accordance with the law, as expeditiously as possible.

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

12.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

- 1.The Deputy State Tax Officer,
Krishnagiri 1 Circle,
4th Floor, Greams Road,
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- 2.The Audit Team Head
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KRISHNAN RAMASAMY.J.,

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