



W.P.No.27280 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27280 of 2024

and

W.M.P.Nos.29780 and 29783 of 2024

Spac. Starch Products (India) Private Limited,
GSTIN/ID:33AACCS7137B1ZR,
Represented by its Chief Operating Officer Vetrivel Easwaramorthy,
D4/2, Vijayaraghava Manor Vijayaraghava Road,
Teynampet, Chennai- 600018.
Principal Place of Business:
S.F.No.65 to 67, Ammapettai to Anthiyur Road,
Poonachi,
Erode-638314.

... Petitioner

Vs.

The Assistant Commissioner (State Tax),
T.Nagar Assessment Circle,
Central-III, Chennai Central
Chennai- 600 028.

... 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 pertaining to
the impugned order in Form GST DRC-07 bearing reference number
ZD33082481967R/2019-20 dated 29.08.2024 issued by the Respondent



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and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mrs.K.Vasanthamala
Government Advocate (Taxes)

ORDER

This writ petition has been filed challenging the order dated 29.08.2024 passed by the Respondent and to quash the same.

2. Mrs.Vasanthamala, learned Government Advocate (Taxes), 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 initially the Petitioner was issued a show cause notice dated 22.05.2024, for which the Petitioner submitted its reply on 20.06.2024, with request to the Respondent to afford them an opportunity of personal hearing, but the Respondent without considering the said request had passed the impugned order dated 29.08.2024. Therefore, he would submit that the impugned order is passed without affording an opportunity of hearing to



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the Petitioner, which is contrary to the mandate under Sections 75(4) and (5) CGST/TNGST Act, 2017 and hence prays to set aside the impugned order.

4 The learned Government Advocate (Taxes) appearing for the respondent submitted that since there was delay in filing the reply, impugned assessment order came to be passed without affording an opportunity of personal hearing to the Petitioner and she prayed for appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the Respondents and also perused the materials available on record.

6. It is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of



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principles of natural justice.

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7. In the case on hand, the impugned order was passed without giving opportunity of personal hearing to the Petitioner and therefore the same is liable to be set aside. Accordingly, this Court is inclined to set aside the same.

(i) The order impugned herein is set aside.

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



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8. Accordingly, the writ petition is disposed of. There is no order

as to costs. Consequently, the connected miscellaneous petitions are closed.

13.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,
arr

To

The Assistant Commissioner (State Tax),
T.Nagar Assessment Circle,
Central-III, Chennai Central
Chennai- 600 028.

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and
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