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W.P.No.27853 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.27853 of 2024
and
W.M.P.Nos.30362 & 30363 of 2024

M/s.RCI Logistics Private Limited,
Having its registered office at
New No.18, 3rd Avenue,
Anna Nagar Main Road,
NSK Nagar, Arumbakkam,
Chennai, Tamil Nadu - 600 106.
represented by its Director,
Pawan Kumar Gupta
S/o.Om Prakash Gupta

...Petitioner

Vs.

1.The Assistant Commissioner (ST),
Arumbakkam Circle, Central-II,
Chennai Central, Division,
No.F-50, 2nd Floor, First Avenue,
Anna Nagar, Chennai - 600 102.

2.State of Tamil Nadu,
represented by its Secretary,
Fort St.George, Chennai - 600 009.

... Respondents

Prayer: This Writ Petition filed under Article 226 of the Constitution of India
for issuance of a Writ of Certiorarified Mandamus, calling for the records on



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the file of the first respondent in the impugned proceedings against Form GST DRC-07 bearing reference No.ZD3308241050014 dated 13.08.2024 for the period FY 2019-20, under the provisions of CGST Act, 2017 and quash the same and consequently, direct the respondent to pass DE NOVO order.

For Petitioner : Mr.P.Venkat Prasad

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

ORDER

Mr.C.Harsha Raj, learned Additional Government Pleader, 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.

2. The petitioner is *inter alia* engaged in the provision of transportation services in various states and registered under Goods and Service Tax Act, 2017. During the relevant period, the petitioner had filed its return and paid appropriate taxes. On scrutiny of the petitioner's monthly returns, certain discrepancies were noticed and a show cause notice dated 24.05.2024 was issued to the petitioner. The petitioner vide its reply dated 09.07.2024, requested 20 days time to submit its reply for collecting documents. However, without providing an opportunity of personal hearing to the petitioner, the



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present impugned order came to be passed by the first respondent, confirming the proposals.

3. The present Writ Petition is filed challenging the impugned order dated 13.08.2024 passed by the first respondent relating to the financial year 2019-2020, on the ground that the petitioner was not provided with an opportunity of personal hearing. It is submitted that, a perusal of show cause notice in Form DRC-01 dated 24.05.2024 would show the column relating to date of personal hearing is left 'blank' and time of personal hearing is shown as 'NA'. The following Table is relevant and extracted hereinafter:

Details of personal hearing and due date to file reply:

Sr.No.	Description	Particulars
1.	Date by which reply has to be submitted	24.06.2024
2.	Date of personal hearing	
3.	Time of personal hearing	NA
4.	Venue where personal hearing will be held	NA

4. The learned counsel for the petitioner would submit that failure to provide an opportunity of personal hearing in violation of principles of natural



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justice, vitiates the entire proceedings.

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5. On this being pointed, the learned Additional Government Pleader appearing for the respondents would submit that, the first respondent would redo the assessment after affording the petitioner, a reasonable opportunity of hearing.

6. In the circumstances, the impugned order is set-aside. Liberty is granted to the respondents to complete the assessment after affording the petitioner, a reasonable opportunity of hearing.

7. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

19.11.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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MOHAMMED SHAFFIQ, J.
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To

1. The Assistant Commissioner (ST),
Arumbakkam Circle, Central-II,
Chennai Central, Division,
No.F-50, 2nd Floor, First Avenue,
Anna Nagar, Chennai - 600 102.
2. The Secretary,
Fort St.George, Chennai - 600 009.

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