



WEB COPY



W.P.No.27986 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.09.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27986 of 2024
and
W.M.P.Nos.30537 and 30539 of 2024

Tvl.CG Power and Industrial Solutions Limited,
Represented by its Senior Manager, Mr.Hariharan
Varadharajan, 3, Crompton House, Kodambakkam
High Road, Dr.MGR Salai, Nungambakkam,
Chennai-600034.

... Petitioner

..Vs..

The State Tax Officer,
Pondy Bazaar Assessment Circle,
No.46, Mysore Taluk Office, Greenways Road,
Chennai-600028.

... 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's order dated 13.08.2024 in
GSTIN/33AAACC3840KIZW/2019-20 and quash the same.

For Petitioner : Mr.Adithya Reddy



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

ORDER

This writ petition has been filed challenging the impugned order dated 13.08.2024 passed by the Respondent and to quash the same.

2. Mr.V.Prashanth Kiran, 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 in the present case, initially, the Respondent has issued a notice dated 28.08.2023 to the Petitioner, for which, a reply dated 27.06.2024 was submitted by the Petitioner. But the Respondent without considering the same has passed the impugned assessment order.

4. Further, he would submit that though the Petitioner in its reply had sought for personal hearing, the respondent without providing an



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opportunity of personal hearing to the petitioner passed the Assessment order and hence, he requests this Court to set aside the same.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent after considering the reply filed by the Petitioner has passed the assessment order.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

7. In the present case, though the Petitioner filed its reply to the Show Cause Notice, seeking personal hearing, the Respondent failed to provide the same and passed the impugned assessment order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice and it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, since the reasons assigned by the petitioner, for non-filing of reply, are appears to be genuine, this Court is inclined to set



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aside the impugned order dated 13.08.2024 passed by the respondent.

Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside and the matter is remanded back to the Respondents.

(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.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

26.09.2024

Speaking/Non-speaking order



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Index : Yes / No

Neutral Citation : Yes / No

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To

The State Tax Officer,
Pondy Bazaar Assessment Circle,
No.46, Mysore Taluk Office, Greenways Road,
Chennai-600028.

KRISHNAN RAMASAMY.J.,

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