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W.P.No.31503 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2024

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.No.31503 of 2024**

**and**

**W.M.P.Nos.34236 & 34237 of 2024**

ANS Pandian Super Market,  
rep. by its Partner, N.Chendurpandian,  
No.1/10, Bazar Road Main,  
Collector Nagar,  
Moggappair East,  
Chennai – 600 037.

...Petitioner

Vs.

The Deputy Commerical Tax Officer,  
J.J. Nagar, Chennai – II, Chennai Central  
PAPJM Annexe Building, 2<sup>nd</sup> Floor,  
Greams Road, Chennai – 600 006.

...Respondent

**Prayer**

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the respondent in Ref No.ZD33082488520A/2019-20 dated 30.08.2024 and to quash the same as arbitrary.

For Petitioner : M/s.V.Vijayalakshmi

For Respondent : Ms.Amirta Poonkodi Dinakaran  
Government Advocate (T)



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**Order**

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With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 30.08.2024 and to quash the same.

3. M/s.V.Vijayalakshmi, learned counsel for the petitioner would submit that the petitioner has been issued with a Summary of show cause notice in Form GST DRC-01 under Section 73 of the TNGST Act, 2017 on 23.05.2024, to which, the petitioner filed reply in Form GST DRC-06 on 06.06.2024, requesting the respondent to grant one month time to file a detailed reply, by stating the reason that the Consultant, who used to file returns on their behalf was out of station, and subsequently, on 09.07.2024, the petitioner uploaded the detailed reply, with a specific request to the respondent to afford an opportunity of personal hearing, however, the respondent, without considering the petitioner's request for personal hearing, passed the assessment order dated 30.08.2024.



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4. Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and liable to be aside. However, the learned counsel would submit that in the event, this Court is inclined to set aside the impugned order, the petitioner is agreeable to pay 10% of the disputed tax amount and hence, prayed for appropriate order

5. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (T) who takes notice for the respondent fairly submitted that if the petitioner is ready and willing to deposit 10% of the disputed tax, then, the prayer sought for by the petitioner may be considered.

6. I have given due considerations to the submissions made on either side and perused the materials available on record.

7. Thus, considering the fact that the impugned order came to be passed against the petitioner without affording an opportunity of hearing to the petitioner, despite a specific request is made by the petitioner vide their



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reply, this Court is inclined to set aside the impugned order, as the same suffers total violation of principles of natural justice

**8.** Accordingly, this Court passes the following orders/directions:-

i) The impugned order dated 30.08.2024 is set aside and the matter is remanded back to the respondent for fresh consideration.

ii) While remanding the matter, it is made clear that the impugned order is set aside subject to the condition that the petitioner deposits 10% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order.

iii) Thereafter, respondent is directed to provide personal opportunity of hearing by issuing clear 14 days notice and after hearing the petitioner in full, shall decide the matter in accordance with law.



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**9.** In the result, the Writ Petition is allowed on the aforesaid terms.

No costs. Consequently, connected Miscellaneous Petitions are closed.

**29.10.2024**

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Index : yes/no

Neutral Citation : yes/no

To

The Deputy Commercial Tax Officer,  
J.J. Nagar, Chennai – II, Chennai Central  
PAPJM Annexe Building, 2<sup>nd</sup> Floor,  
Greens Road, Chennai – 600 006.



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**Krishnan Ramasamy,J.,**

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