



W.P.No.31724 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31724 of 2024
& W.M.P.Nos.34463 & 34464 of 2024

Valli Traders,
Rep by its Proprietor,
P.Subramaniam,
D-9, 2nd Floor, Madani Complex,
100 Feet Road, Gandhipuram,
Coimbatore, Tamil Nadu 641 012

... Petitioner

Vs.

Assistant Commissioner (ST),
Gandhipuram Assessment Circle,
First Floor, Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore, Tamil Nadu 641 018

... 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 relating to the impugned order dated 27.08.2024 bearing Ref.No.GSTIN: 33EIBPS7453A2XE/2019-20 passed by the respondent and quash the



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same.

For Petitioner : Mr.V.Elangovan
For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 27.08.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, 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, a show cause notice was issued by the respondent on 28.05.2024, for which a detailed reply was filed by the petitioner on 24.06.2024. Thereafter, without providing any opportunity of personal hearing, the impugned order came to be passed by the respondent. Hence, this petition has been filed.



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4. In reply, the learned Government Advocate appearing for the respondent also fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to remit the matter back to the respondent.

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

6. In the case on hand, it is clear that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned order dated 27.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

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(i) The impugned order dated 27.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of copy of this order.

(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.

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



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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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KRISHNAN RAMASAMY.J.,

nsa

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