



WEB COPY



W.P. No.37034 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.37034 of 2024

and

W.M.P. Nos.40005 and 40006 of 2024

Tvl.Nakshatra Constructions,
Rep. By its Proprietor, Mr.M.Selvam,
LIG 922, RkHudco Phase X,
Hosur, Krishnagiri-635 109.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Hosur (South)-II Circle,
CT Building, Ground Floor,
Hosur-635 109.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the order of the Respondent dated 31.08.2024 with Reference No.ZD330824311044U and quash the same.

For Petitioner

: Mr.Adithya Reddy

For Respondent

: Mr.V.Prashanth Kiran
Government Advocate



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ORDER

The present writ petition is filed on the limited ground that the impugned order has been passed without affording the petitioner an opportunity of hearing.

2. The petitioner is engaged in the business of construction services and is registered under the Goods and Services Tax Act, 2017. During the relevant period viz., 2019-20, the petitioner filed its returns and paid the appropriate taxes. However, during the scrutiny of the petitioner's monthly return, certain discrepancies were noticed. Pursuant thereto, a notice in DRC-01 was issued on 07.01.2023, the petitioner filed its reply on 19.03.2023 and the impugned order came to be passed on 31.08.2024.

3. To a pointed question as to whether personal hearing was granted, the learned counsel for the Respondent would submit that they would re-do the assessment after providing the petitioner an opportunity of hearing.

4. In view thereof, the impugned order is set aside and it is open to the Respondent to redo the assessment after affording the petitioner a reasonable opportunity of hearing.



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5. With the above direction, the writ petition stands disposed of. No costs.

Consequently, the connected miscellaneous petitions are closed.

12.12.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

mka

To:

The Assistant Commissioner (ST)(FAC),

Hosur (South)-II Circle,

CT Building, Ground Floor,

Hosur-635 109.



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MOHAMMED SHAFFIQ, J.

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