



W.P.No.37045 of 2024

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.37045 of 2024

and

W.M.P.Nos.40021 and 40023 of 2024

M/S.Ganesh Engineering,
Rep. by its Proprietor Mr.G.Raja,
Plot No.35, Womens Industrial Park,
Thirumullaivoyal, Kattur,
Thiruvallur District.

..Petitioner

Vs.

The Assistant Commissioner (ST)
Thirumullaivoyal Assessment Circle,
Room No.115, 1st Floor,
No.32, Elephant Gate Bridge Road,
Integrated CT Building, Park Town,
Chennai 600 003.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India,
praying to issue Writ of Certiorari to call for the records relating to the order passed
by the respondent in Reference No.ZD3304241564978 in
GSTIN/ID:33AGSPR4087Q1ZB dated 22.04.2024 and to quash the same as



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contrary to the provisions of the Act, contrary to law, without granting opportunity of personal hearing and violative of principles of natural justice.

For Petitioner : Mr.M.A.Mudimannan

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader.

ORDER

The writ petition is filed challenging the impugned proceeding dated 22.04.2024 on the limited ground that the petitioner has not been afforded opportunity of personal hearing.

2. It is submitted by the learned counsel for the petitioner that the impugned proceeding has been passed without granting the petitioner an opportunity for a personal hearing, hence, the impugned proceeding deserves to be set-aside.

3. To a pointed question as to whether a personal hearing was, in fact, granted, the learned counsel for the respondent would submit that no personal hearing was granted. As matter of fact, the Table in the Show Cause Notice itself indicates that no personal hearing was afforded to the petitioner. The relevant portion is extracted hereunder:



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Details of personal hearing and due date of file reply:

S.No.	Description	Particulars
1	<i>Date by which reply has to be submitted</i>	26.01.2024
2	<i>Date of personal hearing</i>	NA
3	<i>Time of personal hearing</i>	NA
4	<i>Venue where personal hearing will be held</i>	NA

4. The learned counsel for the respondent would submit that they would redo the assessment after affording the petitioner a reasonable opportunity of hearing.

5. In view thereof, the impugned proceeding dated 22.04.2024 is set aside. The petitioner is granted liberty to treat the impugned order as a Show Cause Notice. The petitioner is directed to file its objection within a period of two weeks from the date of receipt of a copy of this order. The respondent shall thereafter redo the assessment, after granting the petitioner a reasonable opportunity of hearing in accordance with law.

6. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

11.12.2024



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WEB FORM

Speaking (or) Non Speaking Order

Neutral Citation: Yes/No

shk

To
The Assistant Commissioner (ST)
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MOHAMMED SHAFFIQ, J.

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