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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **20.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13232 of 2024
and
W.M.P.(MD)Nos.11713 & 11714 of 2024

Tvl.Podhigai Motors,
Represented by its Partner Rajasekaran,
No.1-278, Tiruchendur Road,
V.M.Chatram, Tirunelveli,
Tamil Nadu – 627 011. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Palayamkottai Assessment Circle,
Commercial Taxes Building, AR Line Camp Road,
Palayamkottai – 627 002. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records in GSTIN: 33AA5F93685J1ZU/2017-18 dated 26.03.2024 on the file of the respondent and quash the same as illegal, error of law and error on the face of record and direct the respondent to pass orders as per the law.

For petitioner	: Dr.A.Thiyagarajan Senior Counsel
For respondent	: Mr.R.Suresh Kumar Additional Government Pleader

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ORDER

Heard learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner is before this Court against the impugned order dated 26.03.2024 passed under Section 161 of TNGST Act, 2017. The petitioner had, earlier, suffered by an assessment order dated 29.12.2023 for the assessment period of 2017-18. The petitioner had, earlier, filed a reply to the show cause notice that preceded the aforesaid order.

3. According to the petitioner, there were certain mistakes in the said order dated 29.12.2023 and therefore the petitioner filed application under Section 161 of TNGST Act, 2017 for rectification of the order.

4. It is the case of the petitioner that the petitioner was not heard and therefore, there is a violation of Principles of Natural Justice while passing the impugned order dated 26.03.2024.

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5. It is noticed that the impugned order dated 26.03.2024 passed by the respondent, though is reasoned it has been passed without hearing the petitioner.

6. The arguments of the learned Additional Govnernment Pleader for the respondent that Section 161 of TNGST Act, 2017 does not contemplate herein and cannot be countenanced as the principles of natural justice is in built in all proceedings under all enactments included TNGST Act, 2017 and CGST Act, 2017.

7. Considering the same, the impugned order dated 26.03.2024 is quashed and the case is remitted back to the respondent to pass fresh orders on merits after hearing the petitioner.

8. It is expected that the respondent will hear the petitioner and dispose the rectification application filed by the petitioner within a period of three months from the date of receipt of a copy of this order after hearing the petitioner.

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This Writ Petition is disposed of with above directions. No costs. Consequently, connected miscellaneous petitions are closed.

20.06.2024

Index : Yes / No
Internet : Yes / No
apd

To
The Assistant Commissioner (ST),
Palayamkottai Assessment Circle,
Commercial Taxes Building, AR Line Camp Road,
Palayamkottai – 627 002.

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C.SARAVANAN, J.

apd

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