BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.30758 of 2023
and
W.M.P.(MD)Nos.26429 and 26430 of 2023

Tvl.Sathiya Traders,
Rep. by Proprietor,
23, Ganapathy Nagar,
Ariyamangalam,
Trichy – 620 010. ... Petitioner

versus

State Tax Officer,
Tiruverumbur Assessment Circle,
Trichy – 620 020. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Certiorari, to call for the records of respondent's order in GSTIN-33AMYPB7984JIZA/2019-2020 dated 25.07.2023 and quash the same.

For Petitioner : Mr.R.L.Dhilipan Pandian

For Respondent : Mr.A.Baskaran,
Additional Government Pleader

ORDER

The order of assessment dated 25.07.2023 is challenged in this writ petition on the ground of violation of principles of natural justice.

2. The learned counsel appearing for the petitioner submits that the entire proceedings was initiated based on the notice dated 15.06.2023 and a show cause notice dated 04.07.2023. According to him, both the notices were communicated through portal and therefore, the petitioner was not aware of the above said notices and could not furnish his reply. He further submits that the petitioner is also entitled for personal hearing as contemplated under Section 75(5) of TNGST Act. However, the petitioner was not provided an opportunity of personal hearing as contemplated under Section 75(5) of TNGST Act.

Therefore, he requests this Court to remand the matter back for fresh consideration.

3. A perusal of the impugned order reveals that a notice in DRC-01A was issued on 15.06.2022 and thereafter, a show cause notice was issued on 04.07.2023.

4. Admittedly, the petitioner has not participated in the enquiry and the respondent has passed the impugned order without providing an opportunity of personal hearing to the petitioner as contemplated under Section 75(5) of TNGST Act.

5. On this limited ground, this writ petition is allowed by setting aside the impugned order dated 25.07.2023 and the matter is remanded back for fresh consideration. The petitioner is directed to appear before the respondent for personal hearing on 04.04.2023 along with the relevant documents. The respondent shall consider the documents

produced by the petitioner and thereafter, pass a fresh order as expeditiously as possible. No costs. Consequently, connected miscellaneous petitions are closed.

19.03.2024

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NCC : Yes / No.
Index : Yes / No.
Internet : Yes / No.

Note : Issue order copy on 26.03.2024

To

The State Tax Officer,
Tiruverumbur Assessment Circle,
Trichy – 620 020.

B.PUGALENDHI, J.

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W.P.(MD)No.30758 of 2023

19.03.2024