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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.5160 of 2025 &
WMP.Nos.5736 and 5737 of 2025

M/s.Vee Vee Exporters,
Represented by its Partner, Shri.Ramasamy Vivekananthan,
No.61, Givindammal Nagar,
Seelanaikanpatty, Salem,
Tamil Nadu 636 201. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Kondalampatty, Salem-1,
Commercial Taxes Complex,
Pitchards Road, Asthampatti,
Salem 636 007. ... 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 impugned order in Form GST DRC-07 bearing Reference No.ZD330824050E466C dated 07.08.2024 passed by the respondent and quash the same being arbitrary, passed in violation of principles of natural justice and also in violation of Articles 14, 19(1) (g) and 265 of the Constitution.

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For Petitioner : Ms.K.Aarthy

For Responden : Mrs.K.Vasanthamala
Government Advocate (R1 and R2)

O R D E R

This writ petition has been filed by the petitioner challenging the order dated 07.08.2024 passed by the respondent and to quash the same.

2. Mrs.K.Vasanthamala, learned Government Advocate takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that initially ASMT-10 Notice was issued to the petitioner on 08.06.2022 followed by show cause notice dated 03.01.2023. Due to complexity and age of records, the petitioner required sufficient time to prepare a comprehensive response and while the petitioner was in the process of preparing the reply, two reminder notices came to be issued through GST

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portal on 04.07.2024 and 02.08.2024 directing the petitioner to submit its reply and also to appear for personal hearing. In the second reminder notice dated 02.08.2024, time was granted to the petitioner till 16.08.2024 to submit its reply. While so, impugned order was passed by the respondent on 07.08.2024 itself, which is prior to the time stipulated by the respondent in the second reminder notice and therefore the impugned order passed is in violation of principles of natural justice. He therefore prays to set aside the same.

5. On the other hand, the learned Government Advocate (Taxes) appearing for the respondent would fairly admit that impugned order came to be passed prior to the time granted by the respondent in the 2nd reminder notice dated 02.08.2024. She therefore prays for appropriate orders.

6. Heard both sides. Perused the records.

7. In the present case, admittedly the impugned order came to be passed prior to the time granted by the respondent vide 2nd reminder

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notice dated 02.08.2024, thereby depriving the rights of the petitioner and therefore it is clear violation of principles of natural justice and it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

8. In such view of the matter, this Court is inclined to set aside the impugned order dated 07.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 07.08.2024 is set aside and the matter is remitted back to the authority for fresh consideration.

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

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law, after hearing the petitioner, as expeditiously as possible.

9. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

17.02.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,
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To

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1. The Deputy Commissioner (ST)
   Department of Commercial Taxes and
   Registration, Kancheepuram Zone,
   1st Floor, Commercial Taxes Building,
   Collectorate Campus,
   Kancheeepuram- 631 501.

2. The Deputy State Tax Officer,
   Oragadam Assistant Circle,
   4/109, Third Floor, Bangalore-Chennai Highway,
   Varadarajapuram, Nazarathpet, Chennai-123.
3. The Bank Manager,
   Standard Charted Bank,
   Pantheon Branch,
   No.125, First Floor,
   Pantheon Road, Ethiraj Salai,
   Chennai- 600 008.
4. The Bank Manager,
   Indian Bank,
   No.4, Mudichur Road,
   Mudichur, Chennai-600 048.

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