



WEB COPY



W.P.No.5206 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.5206 of 2025

and

W.M.P.Nos.5786 & 5790 of 2025

Vijay Shoes,
Rep by Proprietor,
Mr.J.Manikandan,
324/3A1A1, Tower Roads,
Thuthipet, Ambur,
Vellore 635 802

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Ambur Assessment Circle,
Ward-D, Block 30, Union Bank,
1st Floor, Bypass Road, Melkrishnapuram,
Ambur 635 802

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, to call for the records relating to the
impugned order vide Form GST DRC-07 bearing



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Ref.No.ZD330824300570S dated 30.08.2024 passed by the respondent
and to quash the same.

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For Petitioner : Ms.B.Revathi

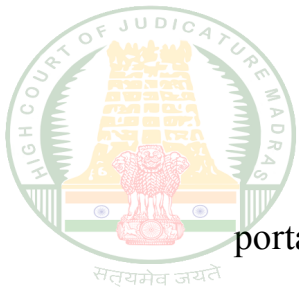
For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 30.08.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, after the issuance of show cause notice dated 29.05.2024, though the petitioner had made an attempt to file their reply through online, due to some technical glitch, they were unable to upload the same in the



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portal. Thereafter, they had filed their reply manually on 28.08.2024.

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However, without considering the said reply, the impugned order dated 30.08.2024 came to be passed by the respondent. Further, he would submit that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order, which is a clear violation of principles of natural justice. Hence, this petition has been filed.

4. On the other hand, the learned Additional Government Pleader appearing for the respondents would fairly submit that the reply, which was manually filed by the petitioner, was not considered by the respondent while passing the impugned order. Therefore, he requested this Court to pass appropriate order.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.



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7. In the case on hand, it is clear that due to technical glitches, the petitioner was unable to file their reply through portal and hence, they had filed their reply manually on 28.08.2024. However, the same was not considered by the respondent while passing the impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned order dated 30.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 30.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The respondent is directed to duly consider the reply dated 28.08.2024 and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on



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merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

18.02.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Assistant Commissioner (ST)(FAC),
Ambur Assessment Circle,
Ward-D, Block 30, Union Bank,
1st Floor, Bypass Road, Melkrishnapuram,
Ambur 635 802



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KRISHNAN RAMASAMY.J.,

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