IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.10768 of 2025
& W.M.P.No.12115 of 2025

Park Avenue Hospitality Service Pvt. Ltd.,
Rep by its Director, Musthafa Ummer,
New No.82, Nungambakkam High Road,
Chennai 600 034

... Petitioner

Vs.

State Tax Officer,
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai 600 031

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN 33AAKCP5102D1ZX/2019-20 dated 19.08.2024 and quash the same.

For Petitioner : Ms.A.Divya

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 19.08.2024 passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, 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, the show cause notice was issued by the respondent on 12.10.2023, for which a reply dated 13.02.2024 was filed by the petitioner. Subsequent to the filing of reply, no opportunity of personal hearing was provided to the petitioner. Under these circumstances, the impugned order dated 19.08.2024 came to be passed by the respondent in violation of principles of natural justice.

4. Further, he would submit that he would submit that the respondent had already recovered the entire demand amount, including interest and penalty, from the petitioner. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the respondent had issued show cause notice dated 12.10.2023, for which the reply dated 13.02.2024 had been filed by the petitioner. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner subsequent to the filing of reply. Therefore, she requested this Court to remit the matter back to the respondent.

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

7. In the case on hand, initially, the show cause notice was issued by the respondent on 12.10.2023, for which the reply was filed by the

petitioner on 13.02.2024. Thereafter, the impugned order came to be passed by the respondent on 19.08.2024 without providing any opportunity of personal hearing to the petitioner. 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.

8. Further, it was submitted by the learned counsel for the petitioner that the respondent had already recovered the entire demand amount, including interest and penalty, from the petitioner. In such view of the matter, this Court is inclined to set aside the impugned order dated 19.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 19.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration
>
> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of 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 law, after hearing the petitioner, as expeditiously as possible.

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

27.03.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

KRISHNAN RAMASAMY.J.,

nsa

To

State Tax Officer,
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai 600 031

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