IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.12640 of 2025
& W.M.P.Nos.14226 & 14227 of 2025

M/s.VSG Motors,
Rep by its Partner, K.Prabhu,
No.1, NA Gandhi Road,
Anupparpalayampudhur,
Tiruppur 641 652

... Petitioner

Vs.

1.The Commercial Tax Officer,
Anupparpalayam, Tiruppur I,
Tiruppur, Tamil Nadu.

2.Assistant Commissioner (ST)(FAC),
Anupparpalayam Assessment Circle,
No.16, Emberor Building, Ground Floor,
Indhira Nagar, 1st Street, Tirupur 641 603

3.The State Tax Officer,
Office of the Assistance Commissioner (ST),
Palladam 1 Circle, Palladam, Tiruppur

4.The Principal Commissioner of CGST and Central Excise,
GST Bhawan, 26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in its impugned order Ref.No.ZD330824133312R dated 16.08.2024 relating to the AY 2019-20 and quash the same and consequently, direct the 1st respondent to re-do the assessment afresh after giving opportunity to the petitioner.

For Petitioner	:	Ms.R.Reka
For Respondent	:	Mr.V.Prashanth Kiran, Government Advocate for R1 to R3 Mr.K.S.Ramaswamy, Senior Standing counsel for R4

ORDER

This writ petition has been filed challenging the impugned order dated 16.08.2024 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondents 1 to 3 and Mr.K.S.Ramaswamy, learned Senior Standing counsel, takes notice on behalf of the 4th

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 initially, a notice was issued by the respondent on 30.10.2023, for which a reply dated 06.11.2023 has been filed by the petitioner, whereby they sought for time to make submissions. Subsequently, the reminder notices were also issued by the respondent, however, once again the petitioner had sought for time to make their submissions. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Hence, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. 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 and the learned Senior Standing counsel appearing for the respondents would submit that the respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, they has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, they requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

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

7. In the case on hand, it is clear that no opportunity of personal hearing was provided to the petitioner prior to the passing of 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.

8. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 16.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 16.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from today (09.04.2025) and the setting aside of the impugned order will take effect from the date of payment of the said amount.
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> (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 petitions are also closed.

09.04.2025

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

To

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KRISHNAN RAMASAMY.J.,

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