IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.04.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.Nos.11661 & 11663 of 2025**
**& W.M.P.Nos.13182, 13184, 13187 & 13188 of 2025**

Tvl.M.Sampath,
No.30, Nandanar Street,
Vivekanandhar Nagar,
Chennai, Tamil Nadu 600 118

... Petitioner

**Vs.**

Assistant Commissioner (ST)(FAC),
Kodungayur Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai 600 003

... Respondent in W.P.No.11661 of 2025

1.Assistant Commissioner (ST)(FAC),
Kodungayur Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai 600 003

2.Deputy State Tax Officer II,
Kodungayur Assessment Circle,
Room No.203, Second Floor,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai 600 003

... Respondent in W.P.No.11663 of 2025

**Common Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondents herein in impugned order in GSTN 33APQPS0614H1ZV/ 2019-2020 & 33APQPS0614H1ZV/2018-2019 dated 25.10.2023 and consequential DRC07 passed in Ref.No.ZD331023146915L & ZD331023147247R dated 25.10.2023 for the FY 2019-20 and the impugned order 33APQPS0614H1ZV/2018-19 dated 15.04.2024 and consequential Form DRC-07 in Ref.No.ZD3304241144104 dated 15.04.2024 by the 2nd respondent for FY 2018-19 and quash the same.

For Petitioner : Ms.G.Vardini Karthik,
for Mr.B.Sakthivel

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

**COMMON ORDER**

These writ petitions have been filed challenging the impugned orders dated 25.10.2023 & 15.4.2024 passed by the respondents.

2. Ms.Amirta Poonkodi Dinakaran, 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 these cases, the show cause notices were issued by the respondent. However, the consultant of the petitioner had failed to file the reply to the said show cause notices. Under these circumstances, the impugned orders 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 total disputed tax amount in both the petition is a sum of Rs.32,00,554/- and out of the said amount, the respondent had already recovered a sum of Rs.15,05,054/- from the petitioner, which is nearly 47% of the total disputed tax amount. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders.

5. On the other hand, the learned Government Advocate appearing for the respondent has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. 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 cases on hand, it is clear that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned orders. Hence, this Court is of the view that the impugned orders were 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 nearly 47% of the disputed tax amount from the petitioner. In such view of the matter, this Court is inclined to set aside the impugned orders dated 25.10.2023 & 15.04.2024 passed by the respondents. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 25.10.2023 & 15.04.2024 are set aside and the matter is remanded to the respondents 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 respondents 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.

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

**01.04.2025**

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

To

1.Assistant Commissioner (ST)(FAC),
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**KRISHNAN RAMASAMY.J.,**

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