IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 13130 of 2025
AND
WMP NO. 14657 OF 2025

GS Body Builders Private Limited
Represented by its Director
AARTHI SARAVANAN
No.7, G.S.T Road, Pazhamathur,
Kancheepuram, Tamil Nadu - 603 111.

Petitioner(s)

Vs

1.Assistant Commissioner (ST),
Maduranthakam Assessment Circle,
No 15/9, Car Street,
Maduranthakam 603 306.

2.Commercial Tax Officer,
Maduranthakam Assessment Circle,
No.15/9, Theradi Street,
Maduranthakam - 603 306.

Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the file of the Respondent in GSTIN33ACCG2451Q1ZH and quash the impugned Order in Reference No. ZD330424229577A passed under Section 73 of the TNGST Act, 2017 dated 29.04.2024 for the FY 2018-2019 and the consequential impugned order in Reference No.ZD33042424651J passed under section 161 of the Act by the 1st Respondent dated 30.04.2024 for the FY 2018-19 as illegal and not in accordance with law.

For Petitioner(s):	Mr.Raghav Rajeev Menon
For Respondent(s):	Ms. Amirta Poonkodi Dinakaran Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned order dated 29.04.2024 passed by the 1st respondent.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.Learned counsel for the petitioner would submit that the 2nd respondent initiated various proceedings under Section 73 of the Central Goods and Services Tax Act, 2017 for the Financial Year 2018-19 and all the proceedings were dropped after considering the reply of the petitioner. While the petitioner were participating in the proceedings before the 2nd respondent, the 1st respondent initiated parallel proceedings by issuing a summary of show cause notice dated 20.01.2024. In response to the said show cause notice, the petitioner submitted their reply on 22.01.2024 stating that the difference raised in the show cause notice was already paid by the petitioner and the petitioner was under the impression that the 1st respondent would have dropped the proceedings. However, the 1st respondent has passed the impugned assessment order dated 29.04.2024, without providing any personal hearing opportunity, which is violation of principle of natural justice. The petitioner came to know about the impugned assessment order only after the initiation of the recovery proceedings.

4.He would further submit that the petitioner is ready and willing to pay 25% of the disputed tax demand in respect of the impugned assessment period and prayed to set aside the impugned order directing the respondent to provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

5.Learned Government Advocate appearing for the respondents would submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 25% of the disputed tax demand by the petitioner in respect of the impugned assessment period, if the Court feels it appropriate and it is a fit case for re-consideration, this Court may consider and pass orders.

6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the repondents and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents, it is evident that though the reply was filed by the petitioner, without taking into consideration of the reply filed by the petitioner and without providing an opportunity of personal hearing, the assessment order has been passed, which is totally against the provision under Section 75(4) of the Central Goods and Services Tax Act, 2017.

8.Thus, in such circumstances, this Court is of the view that the assessment orders came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

9.For the reasons stated above, this Court is inclined to set aside the impugned orders dated 29.04.2024 passed by the respondents. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside on condition that the petitioner deposits 25% of the disputed tax amount in respect of the impugned assessment period, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(ii) The petitioner is at liberty to make the aforesaid 25% deposit after deducting the amount, whichever paid subsequent to the passing of the impugned assessment order.

(iii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iv) 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.

(v) Since the impugned order itself has been set aside, the consequential rectification order dated 30.04.2024 is hereby quashed.

10.With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

24-06-2025

rst

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

To

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