IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.13033 of 2025
and
W.M.P.Nos.14539 & 14540 of 2025

M/s.MLTC Traders
Rep. by Akkbar Basha,
Proprietor
825/B, Thiruvalluvar Street,
Amburpet, Vaniyambadi,
Vellore-635751. ... Petitioner

Vs.

The Commercial Tax Officer (ST)
Vaniyambadi Assessment Circle
Commercial Taxes Department
Thirupattur, Vellore District. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent dated 31.08.2024 in GSTIN (33BXJPA7814H1ZN) and quash the same and consequently direct the respondent to redo the fresh assessment.

For Petitioner : Mr.V.G.Vijay Raj

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate (Taxes)

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 31.08.2024 passed by the respondent for the AY 2019-20 and to quash the same.

3. The learned counsel for the petitioner would submit that the respondent has issued a show cause notice to the petitioner on 28.07.2023 for which the petitioner submitted its reply on 01.05.2024 and 01.07.2024. But the respondent without considering the same and without affording an opportunity of personal hearing had passed the impugned assessment order. Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

3.1. It is also submitted by the learned counsel for the petitioner that the petitioner is ready and willing to deposit 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remand the matter back to the Authority for fresh consideration.

4. The learned Government Advocate (Taxes) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

5. Heard both sides. Perused the records.

6. It is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal

hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of principles of natural justice.

7. In the case on hand, the impugned order was passed without giving opportunity of personal hearing to the Petitioner and therefore the same is liable to be set aside. Accordingly, this Court passes the following order:

(i) The impugned order dated 31.08.2024 is set aside

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves had voluntarily came forward to make such payment, within a period of two weeks from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.

v) Thereupon, the respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

7. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

08.04.2025

arr
Index : yes/no
Neutral Citation : yes/no

Krishnan Ramasamy,J.,

arr

To

The Commercial Tax Officer (ST)
Vaniyambadi Assessment Circle
Commercial Taxes Department
Thirupattur, Vellore District.

W.P.No.13033 of 2025

08.04.2025