IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 16578 of 2025
AND
WMP NO. 18746 OF 2025,WMP NO. 18750 OF 2025

M/s.CISB Services Private Limited,
Represented by its Director, Shri. Tejal Pimple,
New No.279/281, Door No. 186/187,
A-B Commercial Block, Poonamalle High Road,
Kilpauk, Chennai 600 010.

Petitioner(s)

Vs

1. The State Tax Officer
Kilpauk Assessment Circle,
Station F/50 Third Floor,
First Avenue Anna Nagar East,
Chennai 600 102.

2.The Deputy Commissioner ST
GST- Appeals, C.T. Annexe Building,
3rd Floor, No.1, Greams Road,
Chennai 600 006.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records pertaining to the impugned DRC-07 order dated 26.04.2024 bearing Reference No.ZD330424223873I, passed by the 1st Respondent, and to quash the same.

For Petitioner(s): Mr.Hari Radhakrishnan

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 26.04.2024, passed by the 1st respondent for the Financial Year 2018-19.

2.Mr.C.Harsha Raj, learned Special Government Pleader (taxes) notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the petitioner was issued with the show cause notice dated 27.12.2023 in Form DRC-01 for the Financial Year 2018-19. In response, the petitioner filed their reply to the show cause notice on 26.04.2024. However, on the same day itself the impugned assessment order came to be passed confirming the proposal made in the show cause notice dated 27.12.2023. Therefore, he would submit that the petitioner was not provided with personal hearing opportunity. Hence, he prayed to set aside the impugned order directing the respondent to permit the petitioner to provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

5.Learned Special Government Pleader appearing for the respondent would submit that the petitioner was provided sufficient time for filing their reply. However, the petitioner filed their reply only on 26.04.2024. On the same day, the impugned order also came to be passed recording that no reply was filed by the petitioner. He would further submit that if the Court feels its a fit case for re-consideration, appropriate orders may be passed.

6.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent, 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 on the very same day of reply filed by the petitioner, 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 order dated 26.04.2024 passed by the respondents. Accordingly, this Court passes the following order:-

(i)The order impugned herein is set aside and the matter is remanded back to the respondent for fresh consideration.

(ii)The petitioner is directed to produce the relevant documents to the respondent, within a period of two weeks from the date of receipt of a copy of this order.

(iii)On filing of such documents, the respondent shall 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.

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

03-06-2025

rst

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

To

1.The State Tax Officer,
Kilpauk Assessment Circle,
Station F/50 Third Floor,
First Avenue Anna Nagar East,
Chennai 600 102.

2.The Deputy Commissioner ST,
GST- Appeals, C.T. Annexe Building,
3rd Floor, No.1, Greams Road,
Chennai - 600 006.

KRISHNAN RAMASAMY J.

rst

WP No. 16578 of 2025
AND WMP NO. 18746 OF
2025,WMP NO. 18750 OF 2025

03-06-2025